CIN: L74140MH2007PLC173660

Regd. Off: Plot No. A 356, Road No. 26, Wagle Industrial Estate, MIDC, Thane (W) - 400604 Thane 400604 Tel no.: 022-4148 2345; Email id: cs@onelifecapital.in; Web: www.onelifecapital.in

November 14, 2022

To,

BSE Limited National Stock Exchange of India Ltd

Department of Corporate Services Exchange Plaza

Phiroze Jeejeebhoy Towers

Dalal Street, Fort,

Bandra- Kurla Complex

Bandra, Mumbai- 400 051

Mumbai- 400 001

Scrip Code: 533632 Symbol: ONELIFECAP

Dear Sir/Madam,

# Sub: Outcome of Board Meeting of Onelife Capital Advisors Limited ("Company") held on Monday, November 14, 2022 at 05.00 p.m. concluded at 10:00 p.m.

The Board of Directors at its Meeting held on Monday, November 14, 2022 considered and after due deliberations approved the following -

1. The Unaudited Financial Results (Standalone and Consolidated) and the Limited Review Report of the Statutory Auditor for the quarter and half year ended September 30, 2022.

In respect of the above, we hereby enclose the following:

- 1. The Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2022, in the format specified under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- 2. Auditor's Limited Review Report issued by M/s Bagaria & Co. LLP., Chartered Accountants, the statutory Auditors of the Company on the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2022.

Kindly take the above on your record.

Thanking You,

Yours Faithfully,

For Onelife Capital Advisors Limited

Sd/-

Prabhakara Naig Whole-time Director

DIN: 00716975

Encl: a/a

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2022

[Figures in ₹ lakhs unless stated otherwise]

	<del></del>	Figures in Clakins unless stated otherwi					ed otherwise]
C	tining sa	STANDALONE  QUARTER ENDED HALF YEAR ENDED YEAR END					
Sr.	Particulars						YEAR ENDED
No.		30.09.2022	30.06.2022 Unaudited	30.09.2021	30.09.2022 Unaudited	30.09.2021	31.03.2022 Audited
		Unaudited		Unaudited		Unaudited	
1	Revenue from Operations	60.50	64.75	75.00	125.25	145.00	334.50
2	Other Income	48.11	35.51	76.00	83.62	143.57	303.36
3	Total Income (1 + 2)	108.61	100.26	151.00	208.87	288.57	637.86
4	Expenses						4
-	Cost of Materials Consumed		-			- '	-
	Purchase of Stock-In-Trade		1 ji + 1			<u> </u>	-
	Changes in Inventories of Finished Goods,Work- in -Progress & Stock-In-Trade	-		-	-		-
	Employee Benefits Expense	34.08	29.11	35.97	63.19	74.71	132.66
	Finance Costs	20.32	23.92	0.97	44.24	0.97	7.95
	Depreciation and Amortisation Expense	0.15	0.28	6.47	0.44	14.73	25.43
-	Other Expenses	51.69	41.25	104.75	92.94	193.67	469.59
-		106.24	94.56				635.63
	Total Expenses (4)  Profit before exceptional items and tax (3-4)			148.16	200.81	284.08	
5	1 , ,	2.37	5.70	2.84	8.06	4.49	2.22
7	Exceptional Items	2.37	-	2.04		4.40	2.22
	Profit Before Tax (5 + 6)	2.37	5.70	2.84	8.06	4.49	2.22
8	Tax Expense		*				<u> </u>
	(a) Current Tax		-	-			-
	(b) Deferred Tax Credit / (Charge)	-	•	-		-	ļ
	(c) Earlier Year						-
9	Profit for the period (7 - 8)	2.37	5.70	2.84	8.06	4.49	2.22
10	Other Comprehensive income						
	(a) (i) Items that will not be reclassified to		1.			100	
	Profit and Loss			(0.07)	· <u>-</u>		0.59
<u> </u>	Remeasurment of Defined Benefit Plans	_	-	(0.97)			0.59
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	2				-	-
	(b) (i) Items that will be reclassified to Profit						<del> </del>
	and Loss	-	-	•	-	-	
-	(b) (ii) Income tax relating to items that will						
	be reclassified to profit or loss	- 12 <del>-</del> 12	<del>-</del>		· -	-	
	Other Comprehensive income for the period						
	(10)		-	(0.97)	-	-	0.59
11	Total Comprehensive income for the period	2.25	F 70	4.07	0.06	4.40	2.04
	(9+10)	2.37	5.70	1.87	8.06	4.49	2.81
12	Paid-up equity share capital (Face Value - ₹10	1 226 00	1 226 00	1 226 00	1 226 00	1 226 20	1 226 00
1	per share)	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13		-	-	-			9,565.75
14			1.				
	annualised):	0.02	0.04	0.02	0.06	0.03	0.02
	Basic and Diluted earnings per share ₹						

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

PRABHAKA **RA NAIG** 

Prabhakara Naig Whole-time Director DIN: 00716975

Place: Thane Date: 14-Nov-2022



### ONELIFE CAPITAL ADVISORS LIMITED Standalone Statement of Assets and Liabilities

[Figures in Rs. lakhs unless stated otherwise]

	STANDALO	
PARTICULARS	30.09.2022	31.03.2022
	(Unaudited)	(Audited)
ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipment	2.20	2.64
(b) Capital Work-in-Progress	-	-
(c) Investments Property	-	·_
(d) Other Intangible Assets	5.49	5.49
(e) Financial Assets	5.15	5,17
(i) Investments	3,036.26	3,036.26
(ii) Loans	41.40	41.40
(iii) Other Financial Assets	-	71.70
(f) Deferred Tax Assets (Net)		
(g) Non Current Tax Assets	297.21	292.84
(h) Other Non - Current Assets	87.47	87.47
(n) other non - current Assets	07.47	07.47
Total Non Current Accets	2 470 02	2 466 00
Total Non - Current Assets	3,470.02	3,466.09
Current Assets	······	
(a) Financial Assets	- COA EE	460.20
(i) Trade Receivables	604.55	469.28
(ii) Investment		20.04
(iii) Cash and Cash Equivalents	21.34	22.01
(iv) Bank Balance other than (iii) above	-	
(v) Loans	8,598.54	8,819.03
(vi) Other Financial Assets	47.57	47.57
(b) Other Current Assets	3.27	-
Total Current Assets	9,275.27	9,357.89
TOTAL - ASSETS	12,745.29	12,823.98
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,336.00	1,336.00
(b) Other Equity	9,573.81	9,565.75
		The second second
Total Equity	10,909.81	10,901.75
LIABILITIES		100
Non - Current Liabilities		
(a) Financial Liabilities		
Borrowings	<u>-</u> -	
(b) Provisions	9.81	9.50
Total Non - Current Liabilities	9.81	9.50
Current Liabilities		
(a) Financial Liabilities		N 1
(i) Borrowings	1,257.11	1,418.87
	1,207111	2) (2010)
(ii) Trada Payahlee		
(ii) Trade Payables		
total outstanding dues of micro enterprises and		. <del>-</del>
total outstanding dues of micro enterprises and small enterprises	-	
total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro	337.43	266.42
total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises		
total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities	135.05	137.17
total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities		137.17 89.96
total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	135.05 96.09	137.17 89.96 0.30
total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities	135.05	137.17 89.96
total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)	135.05 96.09 -	137.17 89.96 0.30
total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	135.05 96.09 -	137.17 89.96 0.30
total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)	135.05 96.09 -	137.17 89.96 0.30

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

> PRABHAK ARA NAIG

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Prabhakara Naig Whole-time Director DIN: 00716975



Place: Thane Date: 14 Nov 2022

# ONELIFE CAPITAL ADVISORS LIMITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2022

₹ In Lakhs

	STANDALONE AS ON			
PARTICULARS	30.09.2022	31.03.2022		
	(Unaudited)	(Audited)		
. CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit/(Loss) before tax and Extraordinary Items Adjustments for:	8.06	2.22		
Depreciation and Amortisation Expense	0.44	25.43		
Interest Paid	44.24	7.95		
Interest Income	(83.62)	(295.54)		
Operating Loss Before Working Capital Changes	(30.88)	(259.93)		
Adjustments for:				
(Increase) / Decrease in Trade Receivables	(135.27)	(361.26)		
(Increase) / Decrease in Other Financials Assets	(0.00)	(3.75		
(Increase) / Decrease in Other Current Assets	(3.27)	·-		
Increase / (Decrease) in Other Current Liabilities	6.13	1.56		
Increase / (Decrease) in Provisions	(0.00)	2.34		
Increase / (Decrease) in Trade Payables	71.01	266.42		
Increase / (Decrease) in Other Financial Liabilities	(2.12)	45.57		
Cash Generated from Operations	(94.40)	(309.06)		
Direct Taxes paid (net of Refunds Received)	(4.37)	(57.79		
Net Cash Flow From Operating Activity [A]	(98.77)	(366.84		
CASH FLOW FROM INVESTING ACTIVITIES:				
Purchase of Property, Plant & Equip & Other Intangible Assets	-	(0.94		
Loan Given	220.49	(1,307.72		
Interest Received	83.62	295.54		
Net cash used in Investing Activities [B]	304.11	(1,013.12		
. CASH FLOW FROM FINANCING ACTIVITIES:				
Proceeds from Short Term Borrowings	(161.77)	1,364.87		
Interest Paid	(44.24)	(7.95		
Net cash used in Financing activities [C]	(206.01)	1,356.92		
Net Increase in Cash and Cash Equivalents [A+B+C]	(0.66)	(23.04		
Cash & Cash Equivalents at the beginning of the year	22.01	45.06		
Cash & Cash Equivalents at the end of the period/year	21.34	22,01		

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

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Prabhakara Naig Whole-time Director DIN: 00716975

Place: Thane Date: 14 Nov 2022



Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2022

[Figures in ₹ lakhs unless stated otherwise]

		CONSOLIDATED						
Sr.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	
NO.		30.09,2022	30,06,2022	30,09,2021	30,09,2022	30.09,2021	31.03.2022	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	94.25	82.48	93.16	176.73	181.11	408.22	
2	Other Income	19.60	19.46	59.83	39.06	112.10	240.06	
3	Total Income (1 + 2)	113.85	101.94	152.99	215.79	293.21	648.28	
4	Expenses							
	Cost of Materials Consumed	·-	-		-	-		
	Purchase of Stock-In-Trade					-		
-	Changes in Inventories of Finished Goods,Work-in - Progress & Stock-In-Trade		- 1	· · · -	-	-		
	Employee Benefits Expense	68.25	32.41	40.64	100.66	85.46	145.05	
	Finance Costs	20.32	23.92	0.98	44.24	0.98	7.97	
	Depreciation and Amortisation Expense	0.17	0.32	6.51	0.49	14.81	25.58	
	Other Expenses	65.02	47.38	112.29	112.40	205.96	501.53	
	Total Expenses (4)	153.76	104.03	160.42	257.79	307.21	680.13	
5	Profit before exceptional items and tax (3-4)	(39.91)	(2.09)	(7.43)	(42.00)	(14.00)	(31.85)	
6	Exceptional Items	-		-	-		-	
7	Profit Before Tax (5 + 6)	(39.91)	(2.09)	(7.43)	(42.00)	(14.00)	(31.85)	
8	Tax Expense							
	(a) Current Tax	3.85	2.94	2.75	6.79	5.52	10.87	
	(b) Deferred Tax Credit / (Charge)	0.04	(0.65)	-	(0.61)	2.55	(3.02)	
	(c) Earlier Year	(10.00)	(4.00)	- (10.10)	(40.40)	(00.07)	(DO MO)	
9	Profit for the period (7 - 8)	(43.80)	(4.38)	(10.18)	(48.18)	(22.07)	(39.70)	
	Attributable to	(10.70)	(100)	610.16	(10.10)	(00.04)	(00 (5)	
	Owners of the Company	(43.79)	(4.37)	(10.16)	(48.16)	(22.04)	(39.65)	
40	Non - Controlling Interest Other Comprehensive income	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.05)	
10	(a) (i) Items that will not be reclassified to Profit		***************************************					
	and Loss			(0.07)	<u> </u>		0.59	
<u> </u>	Remeasurment of Defined Benefit Plans	-	-	(0.97)	<u> </u>		0.59	
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-		1,-	
	(b) (i) Items that will be reclassified to Profit and Loss	-	<u>-</u> .		_	•	-	
	(b) (ii) Income tax relating to items that will be reclassified to profit or loss	-	_	-	_	•	•	
	Other Comprehensive income for the period (10)		·	(0.97)	_		0.59	
11	Total Comprehensive income for the period (9+10)	(43.80)	(4.38)	(11.15)	(48.18)	(22.07)	(39,11)	
	Other Comprehensive income Attributable to							
	Owners of the Company	-		(0.97)			0.59	
L	Non - Controlling Interest	-	-	-	-	-	-	
	Total Other Comprehensive income Attributable to						1	
	Owners of the Company	(43.79)	(4.37)	(11.13)	(48.16)	(22.04)		
<u></u>	Non - Controlling Interest	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.05	
12	Paid-up equity share capital (Face Value - ₹10 per	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00	
10	share)	ļ				<del>                                     </del>	<u> </u>	
13	Other Equity Earnings Per Share (of ₹ 10/- each) (not	-	- 1			1	7,113.97	
14	annualised):  Basic and Diluted earnings per share ₹	(0.33)	(0.03)	(0.08)	(0.36)	(0.17	(0.30	
L	Dasic and Diruted earnings per share v	1	L			I	<u> </u>	

#### Notes:

- 1 The above Statement of standalone and consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013, read with relevant Rules thereunder and other accounting principles generally accepted in India.
- 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 14, 2022 and have been subjected to limited review by the Statutory Auditors of the Company.
- 3 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 was announced on February 13, 2016 whereby the objects of the balance IPO proceeds of Rs. 2,625 lakhs has been substituted by the following objects:

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

The Company, accordingly has utilised the IPO proceeds by acquiring strategic investments directly and through the erstwhile subsidiary Purple India Holding Limited and Rs. 265 lakhs was remaining with the erstwhile subsidiary as advance for acquisition of strategic investment / business. The said subsidiary has amalgamated with the Company as per the Scheme of Amalgamation approved by NCLT vide order dated July 18, 2019 with appointed date of April 01, 2018.

4 The outbreak of COVID-19 pandemic across the globe and in India has contributed to a significant decline and volatility in the global and Indian financial markets and slowdown in the economic activities. The Indian economy is impacted and would continue to be impacted due to the contraction in industrial and services output across small and large businesses. The impact of the COVID-19 pandemic on the Company's results remain uncertain and would depend upon the time taken for economic activities to fully resume and reach normal levels.

The management of the Subsidiary companies and the holding company believes that they have considered all possible impact of the known events arising out of COVID-19 pandemic in the preparation of these financial results. The impact assessment of COVID-19 pandemic is a continuing process, given its nature and duration. The management of the Subsidiary companies and the holding company will continue to monitor any material changes to future economic conditions.

- The holding Company has made investment of Rs. 400.00 lakhs and has given unsecured loan of Rs. 780.48 lakhs to Dealmoney Distribution and Advisory Services Private Limited (DDASPL) a subsidiary. DDASPL has incurred a net cash loss Rs. 10.98 lakhs during the current Quarter ended 30th September 2022 (Rs. 22.07 lakhs year to date for the period ended 30th September 2022) and, the Company's current liabilities exceeded its current assets by Rs. 824.83 lakhs as at 30th September 2022. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the financial statements of the Company have been prepared on a going concern basis based on the ability and commitment of holding company to provide adequate finances to the Company from time to time to enable to meet day to day expenses.
- 6 On 26 February 2018, the Board of Directors of Dealmoney Commodities Private Limited (DCPL), a subsidiary had approved the Scheme of Arrangement, under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and the rules and regulations made thereunder, comprising merger of Dealmoney Securities Private Limited ('DSPL') into DCPL, which is subject to necessary approvals by stock exchanges, SEBI, shareholders and creditors, as may be applicable, and jurisdictional bench of National Company Law Tribunal ('NCLT') and such other statutory/regulatory approvals, as may be required.

In pursuance of the directions of the NCLT order dated 19 September 2019, the meeting of the Equity Shareholders and Creditors was held on 05 November 2019.

However, as the merger process is on-going, the shares are pending to be issued and also the books of accounts of DSPL and DCPL have not been merged as on 30th September, 2022. Hence the figures reported in the results are subject to adjustments of the financial results of DSPL therein, including figures for the preceding periods. Our opinion in this report is modified in respect of this matter.

- 7 The Segment reporting as per Indian Accounting Standard 108 is enclosed.
- 8 Previous period's 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

PRABHAKA 17-560 Facel Property Property

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Prabhakara Naig Whole-time Director DIN: 00716975

Place: Thane Date : 14-Nov-2022



# ONELIFE CAPITAL ADVISORS LIMITED Consolidated Statement of Assets and Liabilities

[Figures in Rs. lakhs unless stated otherwise]

[9	CONSOLIDATED AS ON			
PARTICULARS	30.09.2022	31.03.2022		
	(Unaudited)	(Audited)		
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	5,92	6.42		
(b) Capital Work-in-Progress	- 5,72			
(c) Investments Property	210.31	210.31		
(d) Other Intangible Assets	5.49	5.49		
(e) Financial Assets	5119	5117		
(i) Investments	632.00	632.00		
(ii) Loans	41.40	41.40		
(iii) Other Financial Assets	76.93	76.93		
(f) Deferred Tax Assets (Net)	3.18	3.79		
(g) Non Current Tax Assets	297.21	286.90		
(h) Other Non - Current Assets	160.72	160.71		
Total Non-Current Assets	1,433.16	1,423.95		
Current Assets	2)100.10	1)120170		
(a) Financial Assets				
(i) Trade Receivables	614.52	480.31		
(ii) Investment	0.00	0.00		
(iii) Cash and Cash Equivalents	90.03	104.37		
(iv) Bank Balance other than (iii) above	30.68	30.27		
(v) Loans	8,178.54	8,390.27		
(vi) Other Financial Assets	220.15	265.22		
(b) Other Current Assets	4.82	1,45		
Total Current Assets	9,138.74	9,271.88		
TOTAL - ASSETS	10,571.90	10,695.83		
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	1,336.00	1,336.00		
(b) Other Equity	7,065.81	7,113.97		
Equity Attributable to Owner of the Company	8,401.81	8,449.97		
Non Controlling Interest	1.36	1.38		
Total Equity	8,403.17	8,451.35		
LIABILITIES				
Non-Current Liabilities				
(a) Financial Liabilities				
Borrowings	-	-		
Trade Payables	-	-		
(b) Provisions	11.67	11.37		
Total Non-Current Liabilities	11.67	11.37		
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	1,332.39	1,494.15		
(ii) Trade Payables	1,332,39	1,474.13		
Total outstanding dues of micro enterprises and				
	<b>.</b> .	-		
small enterprises  Total outstanding dues of creditors other than				
micro enterprises and small enterprises	394.35	328.44		
micro enterprises and small enterprises (iii) Other Financial Liabilities	251.14	262.37		
	178.64	147.29		
(b) Other Current Liabilities	<del></del>	<del> </del>		
(c) Provisions	0.55	0.86		
(d) Current Tax Liabilities (Net)	2 157 07	2 222 44		
Total Current Liabilities	2,157.07	2,233.11		
TOTAL - EQUITY AND LIABILITIES	10,571.90	10,695.83		

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

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Prabhakara Naig Whole-time Director DIN: 00716975

Place: Thane Date : 14 Nov 2022



#### CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2022

₹ In Lakhs

		CONSOLIDATED AS ON		
	PARTICULARS	30.09.2022	31.03.2022	
		(Unaudited)	(Audited)	
Α.	CASH FLOW FROM OPERATING ACTIVITIES:			
	Net Profit/(Loss) before tax and Extraordinary Items Adjustments for:	(42.00)	(31.85)	
	Depreciation and Amortisation Expense	0.49	25.58	
	Loss on Sale of Assets		-	
	Provision for Doubtful Deposits	14.35	9.38	
	Provision for Expected Credit Loss Interest Paid	44.24	7.97	
	Interest Income	(38.21)	(229.44)	
	Operating Loss Before Working Capital Changes	(21.13)	(218.36)	
,	Adjustments for:		(210,50)	
	(Increase) / Decrease in Trade Receivables	(134.21)	(352.45)	
	(Increase) / Decrease in Other Financials Assets	30.72	122,74	
	(Increase) / Decrease in Other Non-Current Assets	(0.01)	(34.08)	
	(Increase) / Decrease in Other Current Assets	(3.37)	0.00	
	Increase / (Decrease) in Other Current Liabilities	31.35	(9.37)	
-	Increase / (Decrease) in Provisions	0.00	1.76	
1	Increase / (Decrease) in Trade Payables	65.91	254.49	
	Increase / (Decrease) in Other Financial Liabilities	(11.23)	52.46	
	Cash Generated from Operations	(41.98)	(182.80)	
	Direct Taxes paid (net of Refunds Received)	(15.87)	(17.87)	
	Net Cash Flow From Operating Activity [A]	(57.85)	(200.66)	
B.	CASH FLOW FROM INVESTING ACTIVITIES:	1		
	Purchase of Property, Plant & Equip & Other Intangible Assets	-	(0.94)	
	Loan Given	211.73	(1,429.59)	
	Bank deposits with bank having maturity within 12 months	(0.41)	0.06	
	Interest Received	38.21	229.44	
	Net cash used in Investing Activities [B]	249.53	(1,201.03)	
C.	CASH FLOW FROM FINANCING ACTIVITIES:			
	Proceeds from Long Term Borrowings	<del>-</del>	· -	
	Proceeds from Short Term Borrowings	(161.77)		
	Interest Paid	(44.24)		
	Net cash used in Financing activities [C]	(206.01)	1,386.18	
	Net Increase in Cash and Cash Equivalents [A+B+C]	(14.33)		
	Cash & Cash Equivalents at the beginning of the year Cash	104.37	119.88	
	Cash & Cash Equivalents at th end of the year	90.03	104.37	
		1		

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

PRABHAKARA

NAIG

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Prabhakara Naig Whole-time Director DIN: 00716975

Place: Thane Date : 14 Nov 2022

# ONELIFE CAPITAL ADVISORS LIMITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

₹ In Lakhs

		CONSOLIDATED					
Sr.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
No.		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue	<u> </u>					
	Advisory Services	60.50	64.75	75.00	125.25	145.00	334.50
	Broking Services	3.02	2.57	3.42	5.59	6.78	15.22
	NBFC Business	30.73	15.16	14.74	45.89	29.33	58.50
	Total	94.25	82.48	93.16	176.73	181.11	408.22
	Others Unallocated Income	-	-	-	-	· -	
	Net Sales / Income from Operations	94.25	82.48	93.16	176.73	181.11	408.22
2	Segment Results						
	Profit / (Loss) before Tax and interest from						
	each segment						
	Advisory Services	(16.31)	(0.74)	(67.89)	(17.05)	(131.58)	(274.98)
	Broking Services	(37.30)	(3.14)	(5.06)	(40.44)	(9.33)	(10.75)
	NBFC Business	23.71	12.39	11.96	36.10	23.41	46.78
	Total	(29.91)	8.51	(60.99)	(21.39)	(117.50)	(238.95)
	Less : Finance Costs	20.32	23.92	0.98	44.24	0.98	7.97
	Add : Unallocable Income net of Un-allocable	10.31	13.32	54.54	23.63	104.48	215.07
	Expenditure						45.4.55
	Total Profit / (Loss) Before Tax	(39.91)	(2.09)	(7.43)	(42.00)	(14.00)	(31.85)
3	Capital Employed						
	Segment Assets				,		
L	Advisory Services	691.38	5,116.78	2,734.14	691.38	2,734.14	2,933.12
	Broking Services	128.40	137.68	202.70	128.40	202.70	195.44
<u> </u>	NBFC Business	2,023.09	852.36	572.29	2,023.09	572.29	594.26
	Unallocated	7,729.04	4,605.88	5,794.26	7,729.04	5,794.26	6,973.01
	Total	10,571.90	10,712.70	9,303.39	10,571.90	9,303.39	10,695.83
	Segment Liabilities		,				_
	Advisory Services	551.53	527.34	341.01	551.53	341.01	477.75
	Broking Services	169.60	164.60	161.61	169.60	161.61	184.67
	NBFC Business	2.47	3.20	1.86	2.47	1.86	
	Unallocated	1,445.14	1,570.59	330.52	1,445.14	330.52	1,579.16
	Total	2,168.74	2,265.73	835.00	2,168.74	835.00	2,244.48

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

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Whole-time Director DIN: 00716975

Place: Thane Date : 14-Nov-2022





701, Stanford, Junction of S. V. Road & Barfiwala Marg, Andheri (W) Mumbai 400058, INDIA

#### **LIMITED REVIEW REPORT**

#### To Board of Directors of Onelife Capital Advisors Limited

- We have reviewed the accompanying statement of unaudited consolidated financial results of Onelife Capital Advisors Limited ("the Parent") and its subsidiaries (collectively referred to as "the Group") for the quarter ended September 30, 2022 and year to date results from April 1, 2022 to September 30, 2022 together with related notes thereon (the statement), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2. This Statement, 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 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 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.
- 4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
- 5. The Statement includes the results of the following entities:
  - i. Dealmoney Distribution and Advisory Services Private Limited, wholly owned subsidiary
  - ii. Dealmoney Commodities Private Limited, wholly owned subsidiary
  - iii. Eyelied Infrastructure Private Limited, Wholly owned subsidiary
  - iv. Dealmoney Insurance Broking Private Limited, Wholly owned subsidiary
  - v. Sarsan Securities Private Limited, Wholly owned subsidiary
  - vi. Dealmoney Financial Services Private Limited, subsidiary
- 6. Based on our review conducted and procedures performed as stated in paragraph 4 above and based on the consideration of the review report of other auditors referred to in paragraph 9 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We draw your attention to the Note 4 of the accompanying Statement, with regard to Management's assessment of, inter-alia, recoverability/realisability of receivables and intangible assets due to COVID 19 pandemic outbreak. The Management apart from considering the internal and external information up to the date of approval of these consolidated unaudited financial results, has also performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. However, as the situation of pandemic is still continuing, the extent to which the same will impact Company's future financial results is currently uncertain and will depend on the future developments.

Our conclusion on the statement is not modified in respect of this matter.

8. The Auditors of Subsidiary "Dealmoney Distribution and Advisory Services Private Limited" have without modifying their conclusion on the unaudited financial results, highlighted material uncertainty related to going concern that the Company's net worth has been fully eroded, the Company has incurred a net cash loss of Rs. 10.98 lakhs during the current Quarter ended September 30, 2022 and Rs. 22.07 lakhs for the period April 01, 2022 to September 30, 2022 and, the Company's current liabilities exceeded its current assets by Rs. 824.83 lakhs as at September 30, 2022. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the financial statements of the Company have been prepared on a going concern basis based on the ability and commitment of holding company to provide adequate finances to the Company from time to time to enable to meet day to day expenses.

The Auditors of Subsidiary "Dealmoney Commodities Private Limited " have modified their opinion and have highlighted the fact regarding the merger of Dealmoney Securities Private Limited (DSPL) with Dealmoney Commodities Private Limited (DCPL), which was approved by NCLT on 19<sup>th</sup> July, 2021. However, pending regulatory approval process and on-going share transfer process, the books of accounts have not been merged as on September 30, 2022. Hence the figures reported in the results are subject to adjustments of the financial results of DSPL therein, including figures for the preceding periods.

The Auditors of Subsidiary "Dealmoney Commodities Private Limited" and "Sarsan Securities Private Limited" have drawn attention to the basis of accounting followed by these two subsidiaries and have highlighted in their review report that "The basis of accounting used by the Company's Management for the preparation of the accompanying Statement is not in accordance with the requirements of the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act"), read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), which is the applicable financial reporting framework for the Company. The Statement has been prepared by the Company's Management solely to assist the Management of the Holding Company in the preparation of its consolidated financial results for the quarter ended September 30, 2022 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time and therefore, it may not be suitable for other purpose. This review report is issued solely for the aforementioned purpose and accordingly should not be used for any other purpose or to any other party without their prior written consent."

Our conclusion on the statement is not modified in respect of the above matter.

Place: Mumbai

Date: November 14, 2022

9. We did not review the financial results of six subsidiaries included in the unaudited consolidated financial results, whose financial results reflect, before consolidated adjustments total assets of Rs. 3330.70 lakhs as at September 30, 2022; total revenue of Rs.34.43 lakhs for the quarter and Rs. 52.91 lakhs for the period April 01, 2022 to September 30, 2022; total comprehensive loss of Rs. 46.18 lakhs for the quarter ended September 30, 2022 and Rs. 56.25 lakhs for the period April 01, 2022 to September 30, 2022; and net cash Outflow amounting to Rs. 13.66 for the half year ended September 30, 2022 as considered in statement. 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 the said subsidiaries, is based solely on the reports of such other auditors.

Our conclusion on the statement is not modified in respect of the above.

For Bagaria and Co. LLP

**Chartered Accountants** 

Firm registration No.-113447 10001

Vinay Somani

Partner

Membership No. 143503 UDIN: 22143503BDCUBF2649



701, Stanford, Junction of S. V. Road & Barfiwala Marg, Andheri (W) Mumbai 400058, INDIA

#### LIMITED REVIEW REPORT

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

- We have reviewed the accompanying statement of unaudited standalone financial results of Onelife
  Capital Advisors Limited ("the Company") for the quarter ended 30<sup>th</sup> September,2022 and year to date
  results for the period from April 1, 2022 to September 30, 2022 together with notes thereon (the
  statement), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI
  (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. 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.
- 4. Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. We draw attention to Note No. 5 of the accompanying statement which explains that the Company has made investment of Rs. 400.00 lakhs and has given unsecured loan of Rs. 780.48 lakhs to Dealmoney Distribution and Advisory Services Private Limited (DDASPL) a subsidiary. DDASPL has incurred a net cash loss of Rs. 10.98 lakhs during the current Quarter ended 30th September 2022 and Rs. 22.07 lakhs for the period April 01, 2022 to September 30, 2022 and, the Company's current liabilities exceeded its current assets by Rs. 824.83 lakhs as at 30th September 2022. These conditions indicate the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the financial statements of the Company have been prepared on a going concern basis based on the ability and commitment of holding company to provide adequate finances to the Company from time to time to enable to meet day to day expenses.

Our conclusion on the Statement is not modified in respect of the above matter.



Place: Mumbai

Date: November 14, 2022

6. We draw your attention to Note 4 of the accompanying Statement, with regard to Management's assessment of, inter-alia, recoverability/realizability of receivables due to COVID 19 pandemic outbreak. The Management apart from considering the internal and external information up to the date of approval of these standalone financial results, has also performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets.

However, as the situation of pandemic is still continuing, the extent to which the same will impact Company's future financial results is currently uncertain and will depend on the future developments.

Our conclusion on the statement is not modified in respect of this matter.

For Bagaria and Co. LLP

**Chartered Accountants** 

Firm registration No.-113447W7W 100019

Vinay Somani

Partner

Membership No. 143503 UDIN: 22143503BDCUAS9272