

# ONELIFE CAPITAL ADVISORS LIMITED

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](mailto:cs@onelifecapital.in); Web: [www.onelifecapital.in](http://www.onelifecapital.in)

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**November 14, 2022**

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: 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**

**ONELIFE CAPITAL ADVISORS LIMITED**  
**Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2022**

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		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	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	<b>Total Income (1 + 2)</b>	<b>108.61</b>	<b>100.26</b>	<b>151.00</b>	<b>208.87</b>	<b>288.57</b>	<b>637.86</b>
4	<b>Expenses</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	-	-
	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
	<b>Total Expenses (4)</b>	<b>106.24</b>	<b>94.56</b>	<b>148.16</b>	<b>200.81</b>	<b>284.08</b>	<b>635.63</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>2.37</b>	<b>5.70</b>	<b>2.84</b>	<b>8.06</b>	<b>4.49</b>	<b>2.22</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit Before Tax (5 + 6)</b>	<b>2.37</b>	<b>5.70</b>	<b>2.84</b>	<b>8.06</b>	<b>4.49</b>	<b>2.22</b>
8	<b>Tax Expense</b>						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax Credit / (Charge)	-	-	-	-	-	-
	(c) Earlier Year	-	-	-	-	-	-
9	<b>Profit for the period (7 - 8)</b>	<b>2.37</b>	<b>5.70</b>	<b>2.84</b>	<b>8.06</b>	<b>4.49</b>	<b>2.22</b>
10	<b>Other Comprehensive income</b>						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plans	-	-	(0.97)	-	-	0.59
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	(b) (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive income for the period (10)</b>	<b>-</b>	<b>-</b>	<b>(0.97)</b>	<b>-</b>	<b>-</b>	<b>0.59</b>
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>2.37</b>	<b>5.70</b>	<b>1.87</b>	<b>8.06</b>	<b>4.49</b>	<b>2.81</b>
12	<b>Paid-up equity share capital (Face Value - ₹10 per share)</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>
13	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,565.75</b>
14	<b>Earnings Per Share (of ₹ 10/- each) (not annualised):</b>						
	Basic and Diluted earnings per share ₹	0.02	0.04	0.02	0.06	0.03	0.02

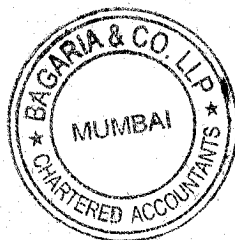
For and on behalf of the Board of Directors  
 Onelife Capital Advisors Limited

**PRABHAKA  
 RA NAIG**

Digitally signed by PRABHAKA NAIG  
 DN: cn=Prabhakara Naig, o=Onelife Capital Advisors Limited, email=prabhakara.naig@onelifeadvisors.com, c=IN  
 Reason: I am the signatory

**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

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

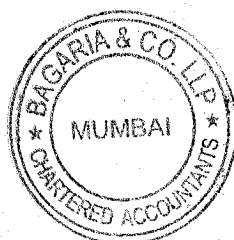
For and on behalf of the Board of Directors  
Onelife Capital Advisors Limited

**PRABHAKA  
RA NAIG**

Digitally signed by PRABHAKARA NAIG  
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street=Mumbai,  
serialNumber=f2c3a5636872862fb280ce8e831ad,  
serialNumber=c1ab53382e46716d37b76297524e076760  
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**Prabhakara Naig**  
**Whole-time Director**  
**DIN : 00716975**

Place: Thane  
Date : 14 Nov 2022



**ONELIFE CAPITAL ADVISORS LIMITED**  
**Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2022**

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		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	<b>Total Income (1 + 2)</b>	<b>113.85</b>	<b>101.94</b>	<b>152.99</b>	<b>215.79</b>	<b>293.21</b>	<b>648.28</b>
4	<b>Expenses</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress & Stock-In-Trade	-	-	-	-	-	-
	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
	<b>Total Expenses (4)</b>	<b>153.76</b>	<b>104.03</b>	<b>160.42</b>	<b>257.79</b>	<b>307.21</b>	<b>680.13</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>(39.91)</b>	<b>(2.09)</b>	<b>(7.43)</b>	<b>(42.00)</b>	<b>(14.00)</b>	<b>(31.85)</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit Before Tax (5 + 6)</b>	<b>(39.91)</b>	<b>(2.09)</b>	<b>(7.43)</b>	<b>(42.00)</b>	<b>(14.00)</b>	<b>(31.85)</b>
8	<b>Tax Expense</b>						
	(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	-	-	-	-	-	-
9	<b>Profit for the period (7 - 8)</b>	<b>(43.80)</b>	<b>(4.38)</b>	<b>(10.18)</b>	<b>(48.18)</b>	<b>(22.07)</b>	<b>(39.70)</b>
	<b>Attributable to</b>						
	Owners of the Company	(43.79)	(4.37)	(10.16)	(48.16)	(22.04)	(39.65)
	Non - Controlling Interest	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.05)
10	<b>Other Comprehensive Income</b>						
	<b>(a) (i) Items that will not be reclassified to Profit and Loss</b>						
	Remeasurement of Defined Benefit Plans	-	-	(0.97)	-	-	0.59
	<b>(a) (ii) Income tax relating to items that will not be reclassified to profit or loss</b>						
	(b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	<b>(b) (ii) Income tax relating to items that will be reclassified to profit or loss</b>						
	<b>Other Comprehensive income for the period (10)</b>	<b>-</b>	<b>-</b>	<b>(0.97)</b>	<b>-</b>	<b>-</b>	<b>0.59</b>
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>(43.80)</b>	<b>(4.38)</b>	<b>(11.15)</b>	<b>(48.18)</b>	<b>(22.07)</b>	<b>(39.11)</b>
	<b>Other Comprehensive income Attributable to</b>						
	Owners of the Company	-	-	(0.97)	-	-	0.59
	Non - Controlling Interest	-	-	-	-	-	-
	<b>Total Other Comprehensive income Attributable to</b>						
	Owners of the Company	(43.79)	(4.37)	(11.13)	(48.16)	(22.04)	(39.06)
	Non - Controlling Interest	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.05)
12	<b>Paid-up equity share capital (Face Value - ₹10 per share)</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>
13	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,113.97</b>
14	<b>Earnings Per Share (of ₹ 10/- each) (not annualised):</b>						
	<b>Basic and Diluted earnings per share ₹</b>	<b>(0.33)</b>	<b>(0.03)</b>	<b>(0.08)</b>	<b>(0.36)</b>	<b>(0.17)</b>	<b>(0.30)</b>

**Notes:**

- 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.
- 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:







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

₹ In Lakhs

	PARTICULARS	CONSOLIDATED AS ON	
		30.09.2022	31.03.2022
		(Unaudited)	(Audited)
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit/(Loss) before tax and Extraordinary Items	(42.00)	(31.85)
	Adjustments for:		
	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)
	<b>Operating Loss Before Working Capital Changes</b>	<b>(21.13)</b>	<b>(218.36)</b>
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	(134.21)	(352.45)
	(Increase) / Decrease in Other Financial 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
	Increase / (Decrease) in Trade Payables	65.91	254.49
	Increase / (Decrease) in Other Financial Liabilities	(11.23)	52.46
	<b>Cash Generated from Operations</b>	<b>(41.98)</b>	<b>(182.80)</b>
	Direct Taxes paid (net of Refunds Received)	(15.87)	(17.87)
	<b>Net Cash Flow From Operating Activity [A]</b>	<b>(57.85)</b>	<b>(200.66)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	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
	<b>Net cash used in Investing Activities [B]</b>	<b>249.53</b>	<b>(1,201.03)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Long Term Borrowings	-	-
	Proceeds from Short Term Borrowings	(161.77)	1,394.15
	Interest Paid	(44.24)	(7.97)
	<b>Net cash used in Financing activities [C]</b>	<b>(206.01)</b>	<b>1,386.18</b>
	<b>Net Increase in Cash and Cash Equivalents [A+B+C]</b>	<b>(14.33)</b>	<b>(15.51)</b>
	<b>Cash &amp; Cash Equivalents at the beginning of the year Cash</b>	<b>104.37</b>	<b>119.88</b>
	<b>Cash &amp; Cash Equivalents at th end of the year</b>	<b>90.03</b>	<b>104.37</b>

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

**PRABHAKARA  
NAIG**

Digitally signed by PRABHAKARA NAIG  
DN: cn=PRABHAKARA NAIG, o=ONELIFE CAPITAL ADVISORS LIMITED, ou=ONELIFE CAPITAL ADVISORS LIMITED, email=prabhakara.naig@onelifeadvisors.com, c=IN

**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

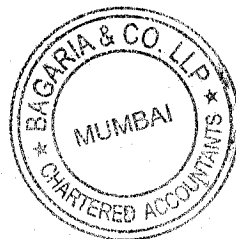
Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1</b>	<b>Segment Revenue</b>						
	Advisory Services	60.50	64.75	75.00	125.25	145.00	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
	<b>Total</b>	<b>94.25</b>	<b>82.48</b>	<b>93.16</b>	<b>176.73</b>	<b>181.11</b>	<b>408.22</b>
	Others Unallocated Income	-	-	-	-	-	-
	<b>Net Sales / Income from Operations</b>	<b>94.25</b>	<b>82.48</b>	<b>93.16</b>	<b>176.73</b>	<b>181.11</b>	<b>408.22</b>
<b>2</b>	<b>Segment Results</b>						
	<b>Profit / (Loss) before Tax and interest from each segment</b>						
	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
	<b>Total</b>	<b>(29.91)</b>	<b>8.51</b>	<b>(60.99)</b>	<b>(21.39)</b>	<b>(117.50)</b>	<b>(238.95)</b>
	Less : Finance Costs	20.32	23.92	0.98	44.24	0.98	7.97
	Add : Unallocable Income net of Un-allocable Expenditure	10.31	13.32	54.54	23.63	104.48	215.07
	<b>Total Profit / (Loss) Before Tax</b>	<b>(39.91)</b>	<b>(2.09)</b>	<b>(7.43)</b>	<b>(42.00)</b>	<b>(14.00)</b>	<b>(31.85)</b>
<b>3</b>	<b>Capital Employed</b>						
	<b>Segment Assets</b>						
	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
	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
	<b>Total</b>	<b>10,571.90</b>	<b>10,712.70</b>	<b>9,303.39</b>	<b>10,571.90</b>	<b>9,303.39</b>	<b>10,695.83</b>
	<b>Segment Liabilities</b>						
	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	2.90
	Unallocated	1,445.14	1,570.59	330.52	1,445.14	330.52	1,579.16
	<b>Total</b>	<b>2,168.74</b>	<b>2,265.73</b>	<b>835.00</b>	<b>2,168.74</b>	<b>835.00</b>	<b>2,244.48</b>

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

**PRABHAKAR**  
A NAIG

Prabhakara Naig  
Whole-time Director  
DIN : 00716975

Place: Thane  
Date : 14-Nov-2022



**LIMITED REVIEW REPORT**

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Onelife Capital Advisors Limited (“the Parent”) 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."

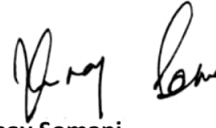
Our conclusion on the statement is not modified in respect of the above matter.



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.-113447M/W-100019



**Vinay Somani**

Partner

Membership No. 143503

UDIN: 22143503BDCUBF2649



Place: Mumbai

Date: November 14, 2022



**LIMITED REVIEW REPORT**

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Onelife Capital Advisors Limited** ("the Company") for the quarter 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 30<sup>th</sup> 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 30<sup>th</sup> 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.

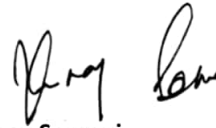


6. We draw your attention to Note 4 of the accompanying Statement, with regard to Management's assessment of, inter-alia, recoverability/realizability of receivables due to COVID 19 pandemic outbreak. The Management apart from considering the internal and external information up to the date of approval 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.-113447W/W-100019



**Vinay Somani**

Partner

Membership No. 143503

UDIN: 22143503BDCUAS9272



Place: Mumbai

Date: November 14, 2022