



Onelife Capital Advisors Limited

CIN: L74140MH2007PLC173660

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

14 November, 2024

To

BSE Limited

Department of Corporate Services

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai - 400001.

Scrip Code: 533632

National Stock Exchange of India Ltd

Department of Corporate Services

Exchange Plaza,

Bandra- Kurla Complex

Mumbai- 400051

Symbol: ONELIFECAP

Subject: Outcome of the Board Meeting of Onelife Capital Advisors Limited

Dear Sir/Madam,

The Board of Directors at its Meeting held on Thursday 14 November, 2024 considered and after due deliberation approved the following:

1. The Un-Audited Standalone and Consolidated Financial Results along with Auditor's Limited Review thereon for the Second Quarter/Half Year ended 30 September 2024.

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

- i. The Un-Audited Standalone and Consolidated Financial results for the Second Quarter/ Half Year ended 30 September 2024, in the format specified under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
 - ii. Limited Review Report issued by the statutory Auditors of the Company on the Un-Audited Standalone and Consolidated Financial results for the Second Quarter/ Half Year ended 30 September 2024.
2. The appointment of Ms. Shalini Patidar as Additional Non-executive Non-Independent Director of the Company.
3. Resignation of M/s N R Tibrewala & Co LLP, Chartered Accountants (FRN: W100608) as Statutory Auditors of the Company.

The meeting commenced at 08:30 PM and concluded at 10:20 PM.

We request you to take this information on Records.

For **ONELIFE CAPITAL ADVISORS LIMITED**

Kajal Shethia

Company Secretary & Compliance Officer

Membership No: A72895

Encl: a/a



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 and half year ended 30th September, 2024 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.

Basis of Qualified Opinion

- a. The Company has not done any fair valuation as per the requirements of Ind AS 113 "Fair Value Measurements" in respect of Investments aggregating to Rs. 1300.00 Lakhs in two subsidiaries nor evaluated any impairment provisions for expected credit losses (ECL) as required under Ind AS 109 "Financial Instruments" in respect of loans and advances aggregating to Rs. 1083.85 Lakhs given to its two Subsidiaries whose net-worth is completely eroded on account of continued losses incurred up to half year ended September 30, 2024.

Accordingly, we are unable to ascertain whether any adjustments are required to the standalone financial statements for the amount of investments and loans and advances aggregating to Rs. 2383.85 Lakhs given in respect of its two subsidiaries as at September 30, 2024 and the consequent impact on the net results for the quarter and half year ended September 30, 2024.



- b. The Company has an outstanding liability of Rs.39.60 Lakhs payable pertaining to previous years towards Goods and Services Tax as on September 30, 2024 which has been disputed by the Company with GST appellate authority whose decision is awaited. In absence of the outcome of such appeal, we are unable to comment on the consequential impact thereof, if any, on the financial statements for the year ended September 30, 2024.
- c. One interim order cum show-cause notice has been issued by SEBI dated 21st October 2024 regarding some non-compliances pertaining to related party transactions and tax compliances in respect thereof. The financial impact due to such notice is uncertain and unquantifiable. We have been informed by the Management that they are in the process of filing necessary responses and appeal to appropriate authorities.

Qualified Conclusion

4. Based on our review, conducted as above, except for the effects/possible effects, if any, of the matters described in the "Basis for Qualified Conclusion" paragraph of our report, 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.



For N.R. Tibrewala & Co LLP
Chartered Accountants
Firm Registration No. W100608

CA N R Tibrewala
Partner
Membership No. 046397
UDIN: 24046397BKHALV4449

Place: Mumbai
Date: November 14, 2024



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, 2024 and year to date results from April 1, 2024 to September 30, 2024 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:

Sr. No	Particulars	Relationship
1	Dealmoney Distribution and Advisory Services Private Limited	Wholly owned subsidiary
2	Dealmoney Commodities Private Limited	Wholly owned subsidiary
3	Eyelid Infrastructure Private Limited	Wholly owned subsidiary
4	Dealmoney Insurance Broking Private Limited	Wholly owned subsidiary
5	Sarsan Securities Private Limited	Wholly owned subsidiary
6	Dealmoney Financial Services Private Limited	Wholly owned subsidiary
7	Dealmoney Real State Private Limited	Step Down Subsidiary
8	Dealmoney Distribution & E Marketing Private Limited	Step Down Subsidiary



Basis of Qualified Opinion

- a. The Parent Company has an outstanding liability of Rs.39.60 Lakhs payable pertaining to previous years towards Goods and Services Tax as on September 30, 2024 which has been disputed by the Parent Company with GST appellate authority whose decision is awaited. In absence of the outcome of such appeal, we are unable to comment on the consequential impact thereof, if any, on the consolidated financial results for the quarter ended September 30, 2024.
- b. One interim order cum show-cause notice has been issued by SEBI dated 21st October 2024 regarding some non-compliances pertaining to related party transactions and tax compliances in respect thereof. The financial impact due to such notice is uncertain and unquantifiable. We have been informed by the Management that they are in the process of filing necessary responses and appeal to appropriate authorities.
6. We did not review the financial results of six subsidiaries and two step down subsidiaries included in the unaudited consolidated financial results, whose financial results reflect, before consolidated adjustments total assets of Rs 17,244.94 lakhs as at September 30, 2024, total revenue of Rs. 487.11 lakhs for the quarter and Rs 1,311.63 lakhs for the period April 01, 2024 to September 30, 2024, total comprehensive loss of Rs. 910.61 lakhs for the quarter ended 30th September,2024 and Rs 771.96 lakhs for the period April 01, 2024 to September 30, 2024; and net cash outflow amounting to Rs 355.29 for the half year ended September 30, 2024 as considered in the consolidated unaudited financial results. 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 N.R. Tibrewala & Co LLP
Chartered Accountants
Firm Registration No. W100608




CA N R Tibrewala
Partner
Membership No. 046397
UDIN: 24046397BKHALW3101

Place: Mumbai
Date: November 14, 2024

ONELIFE CAPITAL ADVISORS LIMITED

CIN: L74140MH2007PLC173660

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2024

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
1	Revenue from Operations	-	-	98.50	-	173.00	348.80
2	Other Income	566.63	-	68.95	566.63	137.98	274.10
3	Total Income (1 + 2)	566.63	-	167.45	566.63	310.98	622.90
4	Expenses						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress & Stock-In-Trade	-	-	-	-	-	-
	Employee Benefits Expense	46.06	50.25	27.37	96.31	53.63	106.68
	Finance Costs	-	-	5.37	-	24.07	24.07
	Depreciation and Amortisation Expense	0.07	0.11	0.13	0.19	0.27	0.53
	Other Expenses	248.86	23.36	132.90	272.22	229.34	493.80
	Total Expenses (4)	294.99	73.73	165.77	368.72	307.31	625.08
5	Profit before exceptional items and tax (3-4)	271.64	(73.73)	1.68	197.91	3.67	(2.18)
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before Tax (5 + 6)	271.64	(73.73)	1.68	197.91	3.67	(2.18)
8	Tax Expense						
	(a) Current Tax	41.50	-	0.44	41.50	0.95	-
	(b) Deferred Tax Credit / (Charge)	-	-	-	-	-	2.64
	(c) Earlier Year	-	-	-	-	-	(1.44)
9	Profit for the period (7 - 8)	230.14	(73.73)	1.24	156.41	2.71	(3.38)
10	Other Comprehensive income						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plans	-	-	-	-	-	1.20
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	(b) (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive income for the period (10)	-	-	-	-	-	1.20
11	Total Comprehensive income for the period (9+10)	230.14	(73.73)	1.24	156.41	2.71	(2.18)
12	Paid-up equity share capital (Face Value - ₹ 10 per share)	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	Other Equity	-	-	-	-	-	9,564.12
14	Earnings Per Share (of ₹ 10/- each) (not annualised): Basic and Diluted earnings per share ₹	1.72	(0.55)	0.01	1.17	0.01	(0.03)

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

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Prabhakara Naig
Whole Time Director
DIN No.: 00716975

Place: Thane
Date : 14-Nov-2024

ONELIFE CAPITAL ADVISORS LIMITED
CIN: L74140MH2007PLC173660
Standalone Statement of Assets and Liabilities

[Figures in ₹ lakhs unless stated otherwise]

PARTICULARS	STANDALONE AS ON	
	30.09.2024	31.03.2024
	Unaudited	Audited
ASSETS		
Non - Current Assets		
Property, Plant and Equipment	0.55	0.73
Capital Work-in-Progress	-	-
Investments Property	-	-
Other Intangible Assets	5.49	5.49
Financial Assets		
Investments	6,878.79	7,041.19
Loans	590.11	813.86
Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Non Current Tax Assets	124.42	116.50
Other Non - Current Assets	87.47	87.47
Total Non - Current Assets	7,686.83	8,065.24
Current Assets		
Financial Assets		
Trade Receivables	120.08	745.80
Investment	-	-
Cash and Cash Equivalents	295.01	42.36
Bank Balance other than above	-	-
Loans	3,281.90	3,174.67
Other Financial Assets	494.01	48.32
Other Current Assets	3.50	-
Total Current Assets	4,194.51	4,011.16
TOTAL - ASSETS	11,881.33	12,076.40
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,336.00	1,336.00
Other Equity	9,720.53	9,564.12
Total Equity	11,056.53	10,900.12
LIABILITIES		
Non - Current Liabilities		
Financial Liabilities		
Borrowings	87.05	92.15
Provisions	13.78	7.01
Deferred Tax Liabilities(Net)	5.83	5.83
Total Non - Current Liabilities	106.67	105.00
Current Liabilities		
Financial Liabilities		
Borrowings	390.31	655.38
Trade Payables	131.04	248.54
Other Financial Liabilities	85.79	90.44
Other Current Liabilities	69.50	70.14
Provisions	41.50	6.77
Total Current Liabilities	718.13	1,071.27
TOTAL - EQUITY AND LIABILITIES	11,881.33	12,076.40

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

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Prabhakara Naig
Whole Time Director
DIN No.: 00716975

Place: Thane
Date : 14 Nov 2024

ONELIFE CAPITAL ADVISORS LIMITED
CIN: L74140MH2007PLC173660
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPT, 2024

₹ In Lakhs

	PARTICULARS	STANDALONE AS ON	
		30.09.2024	31.03.2024
		Unaudited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit/(Loss) before tax and Extraordinary Items	197.91	(2.18)
	Adjustments for:		
	Depreciation and Amortisation Expense	0.19	0.53
	Loss on Sale of Assets	-	1.12
	Interest Paid	-	24.07
	Interest Income	-	(274.10)
	Operating Loss Before Working Capital Changes	198.09	(250.56)
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	625.73	(188.48)
	(Increase) / Decrease in Other Financials Assets	(445.69)	(4.52)
	(Increase) / Decrease in Other Current Assets	(3.50)	-
	Increase / (Decrease) in Other Current Liabilities	(0.64)	(40.83)
	Increase / (Decrease) in Provisions	41.50	1.27
	Increase / (Decrease) in Trade Payables	(117.50)	(231.97)
	Increase / (Decrease) in Other Financial Liabilities	(4.66)	(55.56)
	Cash Generated from Operations	293.33	(770.65)
	Direct Taxes paid (net of Refunds Received)	(49.42)	181.48
	Net Cash Flow From Operating Activity [A]	243.91	(589.17)
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of PPE & Other Intangible Assets	-	-
	Proceeds from Sale of fixed assets	-	0.08
	Investments	162.40	(4,004.93)
	Loan Given	116.52	4,112.12
	Interest Received	-	274.10
	Net cash used in Investing Activities [B]	278.92	381.38
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Short Term Borrowings	(265.08)	(149.07)
	Proceeds from Long Term Borrowings	(5.10)	92.15
	Interest Paid	-	(24.07)
	Net cash used in Financing activities [C]	(270.18)	(80.99)
	Net Increase in Cash and Cash Equivalents [A+B+C]	252.65	(288.79)
	Cash & Cash Equivalents at the beginning of the year	42.36	331.15
	Cash & Cash Equivalents at th end of the period/year	295.01	42.36

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

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Prabhakara Naig
Whole Time Director
DIN No.: 00716975

Place: Thane
Date : 14 Nov 2024

ONELIFE CAPITAL ADVISORS LIMITED
CIN: L74140MH2007PLC173660

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2024

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	151.64	720.67	130.05	872.31	312.03	3,699.91
2	Other Income	877.86	64.17	11.58	942.03	35.11	317.15
3	Total Income (1 + 2)	1,029.50	784.84	141.63	1,814.35	347.14	4,017.06
4	Expenses						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	-	3,562.80
	Changes in Inventories of Finished Goods, Work-in-Progress & Stock-In-Trade	2,657.75	281.05	-	2,938.80	-	(2,262.80)
	Employee Benefits Expense	182.29	111.57	(13.86)	293.86	88.91	403.94
	Finance Costs	54.79	73.45	16.17	128.24	45.95	178.19
	Depreciation and Amortisation Expense	21.58	15.14	2.72	36.72	5.50	53.44
	Other Expenses	516.75	208.93	148.51	725.69	253.38	1,440.38
	Total Expenses (4)	3,433.16	690.14	153.55	4,123.30	393.74	3,375.95
5	Profit before exceptional items and tax (3-4)	(2,403.65)	94.70	(11.92)	(2,308.95)	(46.60)	641.11
6	Exceptional Items	(1,742.57)	-	-	(1,742.57)	-	-
7	Profit Before Tax (5 + 6)	(661.08)	94.70	(11.92)	(566.38)	(46.60)	641.11
8	Tax Expense						
	(a) Current Tax	42.37	29.78	234.99	72.15	12.86	250.08
	(b) Deferred Tax Credit / (Charge)	(22.98)	-	319.31	(22.98)	6.54	329.18
	(c) Earlier Year	-	-	(1.44)	-	-	(1.44)
9	Profit for the period (7 - 8)	(680.47)	64.92	(564.78)	(615.55)	(66.00)	63.29
	Attributable to						
	Owners of the Company	(674.39)	58.86	154.71	(615.52)	(65.96)	38.73
	Non - Controlling Interest	(6.09)	6.06	24.59	(0.03)	(0.04)	24.56
10	Other Comprehensive income						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurment of Defined Benefit Plans	-	-	(0.50)	-	-	(0.50)
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	(b) (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive income for the period (10)	-	-	(0.50)	-	-	(0.50)
11	Total Comprehensive income for the period (9+10)	(680.47)	64.92	(565.28)	(615.55)	(66.00)	62.79
	Other Comprehensive income Attributable to						
	Owners of the Company	-	-	(0.50)	-	-	(0.50)
	Non - Controlling Interest	-	-	-	-	-	-
	Total Other Comprehensive income Attributable to						
	Owners of the Company	(674.39)	58.86	154.21	(615.52)	(65.96)	38.23
	Non - Controlling Interest	(6.09)	6.06	24.59	(0.03)	(0.04)	24.56
12	Paid-up equity share capital (Face Value - ₹ 10 per share)	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	Other Equity	-	-	-	-	-	3,733.99
14	Earnings Per Share (of ₹ 10/- each) (not annualised): Basic and Diluted earnings per share ₹	(5.09)	0.49	(4.23)	(4.61)	(0.49)	0.47

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.
- 2 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, 2024 and The Statutory auditors of the Company have reviewed the financial results for the quarter ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The Company has received a SEBI Interim Order Cum Show Cause Notice dated October 21, 2024, regarding non compliances of transaction with related parties . It has restrained the Company and its directors / office bearers from buying, selling or dealing in securities or associating themselves with the securities market, in any manner whatsoever until further orders. Further Mr. Pandoo Naig and Mr. Prabhakara Naig are restrained from acting as a Director or a KMP of any listed company or its subsidiary or any company which intends to raise money from public or any SEBI registered intermediary, until further order. The company is in the process of filing necessary responses and appeal to appropriate authorities.
- 4 The Company has neither charged advisory fees not provided professional fees during this period on its subsidiaries, due to investigation and adverse remarks by SEBI.
- 5 Previous period's figures have been regrouped or reclassified, wherever necessary to make them comparable with the figures of the current period.
- 6 The Segment reporting as per Indian Accounting Standard 108 is enclosed.

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

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**Prabhakara Naig
Whole Time Director
DIN No.: 00716975**

Place: Thane

Date : 14-Nov-2024

ONELIFE CAPITAL ADVISORS LIMITED
CIN: L74140MH2007PLC173660
Consolidated Statement of Assets and Liabilities

[Figures in ₹ lakhs unless stated otherwise]

PARTICULARS	CONSOLIDATED AS ON	
	30.09.2024	31.03.2024
	Unaudited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	2,983.75	888.09
Capital Work-in-Progress	-	-
Investments Property	210.31	210.31
Other Intangible Assets	36.83	43.48
Financial Assets		
Investments	632.00	794.40
Loans	590.11	813.86
Other Financial Assets	260.02	263.95
Deferred Tax Assets (Net)	76.76	-
Non Current Tax Assets	124.42	143.77
Other Non - Current Assets	172.32	145.04
Total Non-Current Assets	5,086.51	3,302.92
Current Assets		
Financial Assets		
Inventories	-	4,875.07
Trade Receivables	2,400.50	2,315.23
Investment	700.40	-
Cash and Cash Equivalents	1,139.92	355.29
Bank Balance other than above	101.35	210.31
Loans	3,229.65	3,168.28
Other Financial Assets	1,472.30	850.19
Other Current Assets	1,440.68	1,415.04
Total Current Assets	10,484.80	13,189.42
TOTAL - ASSETS	15,571.32	16,492.34
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,336.00	1,336.00
Other Equity	3,304.51	3,733.99
Equity Attributable to Owner of the Company	4,640.51	5,069.99
Non Controlling Interest	25.80	25.83
Total Equity	4,666.31	5,095.82
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
Borrowings	1,843.76	1,725.25
Other Non Current Liabilities	-	700.00
Trade Payables	-	-
Provisions	67.42	36.30
Deferred Tax Liabilities(Net)	5.83	73.35
Total Non-Current Liabilities	1,917.01	2,534.90
Current Liabilities		
(a) Financial Liabilities		
Borrowings	475.05	892.22
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,716.18	5,076.56
Other Financial Liabilities	462.58	350.46
Other Current Liabilities	3,290.56	2,533.40
Provisions	43.64	8.97
Total Current Liabilities	8,988.00	8,861.62
TOTAL - EQUITY AND LIABILITIES	15,571.32	16,492.34

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

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Prabhakara Naig
Whole Time Director
 DIN No.: 00716975

Place: Thane
 Date : 14 Nov 2024

ONELIFE CAPITAL ADVISORS LIMITED

CIN: L74140MH2007PLC173660

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPT, 2024

₹ In Lakhs

	PARTICULARS	CONSOLIDATED AS ON	
		30.09.2024	31.03.2024
		Unaudited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit/(Loss) before tax and Extraordinary Items	(566.38)	641.11
	Adjustments for:		
	Depreciation and Amortisation Expense	36.72	53.44
	Loss on Sale of Assets	-	1.14
	Provision for Doubtful Deposits	-	8.54
	Interest Paid	128.24	178.19
	Interest Income	-	(85.24)
	Operating Loss Before Working Capital Changes	(401.42)	797.18
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	(85.26)	(1,734.41)
	(Increase) / Decrease in Inventories	4,875.07	(2,938.80)
	(Increase) / Decrease in Other Financials Assets	(618.17)	(813.30)
	(Increase) / Decrease in Other Non-Current Assets	(27.27)	15.67
	(Increase) / Decrease in Other Current Assets	(25.63)	(1,414.06)
	Increase / (Decrease) in Other Current Liabilities	(10.36)	3,140.97
	Increase / (Decrease) in Provisions	65.79	27.36
	Increase / (Decrease) in Trade Payables	(360.38)	4,498.80
	Increase / (Decrease) in Other Financial Liabilities	112.12	(1,742.25)
	Cash Generated from Operations	3,524.47	(162.86)
	Direct Taxes paid (net of Refunds Received)	(106.58)	(416.07)
	Net Cash Flow From Operating Activity [A]	3,417.89	(578.92)
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Property, Plant & Equip & Other Intangible Assets	(2,125.72)	(314.23)
	Proceeds from Sale of fixed assets	-	0.08
	Investments	(538.00)	(703.67)
	Loan Given	162.38	3,684.99
	Profit / (Loss) on Consolidation	186.04	(3,169.99)
	Bank deposits with bank having maturity within 12 months	108.95	(179.99)
	Interest Received	-	85.24
	Net cash used in Investing Activities [B]	(2,206.35)	(597.57)
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Long Term Borrowings	118.51	1,289.52
	Proceeds from Short Term Borrowings	(417.17)	11.22
	Interest Paid	(128.24)	(178.19)
	Net cash used in Financing activities [C]	(426.91)	1,122.55
	Net Increase in Cash and Cash Equivalents [A+B+C]	784.63	(53.94)
	Cash & Cash Equivalents at the beginning of the year Cash	355.29	409.22
	Cash & Cash Equivalents at th end of the year	1,139.92	355.29

For and on behalf of the Board of Directors

Onelife Capital Advisors Limited

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Prabhakara Naig
Whole Time Director
DIN No.: 00716975

Place: Thane
Date : 14 Nov 2024

ONELIFE CAPITAL ADVISORS LIMITED
CIN: L74140MH2007PLC173660
CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

₹ In Lakhs

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Advisory Services	-	-	98.50	-	173.00	1,300.00
	Broking Services	(146.38)	303.08	(42.74)	156.70	4.86	2,153.39
	Trading Services	230.96	365.32	-	596.28	-	-
	Total	84.58	668.40	55.76	752.98	177.86	3,453.39
	Others Unallocated Income	67.06	52.27	74.28	119.33	134.16	246.52
	Net Sales / Income from Operations	151.64	720.67	130.05	872.31	312.03	3,699.91
2	Segment Results						
	Profit / (Loss) before Tax and interest from each segment						
	Advisory Services	253.68	(73.90)	(56.13)	179.78	(101.34)	(278.76)
	Broking Services	(87.80)	129.51	(8.92)	41.72	(43.76)	911.10
	Trading Services	(732.93)	63.71	-	(669.22)	-	-
	Total	(567.05)	119.33	(65.05)	(447.73)	(145.10)	632.34
	Others	-	-	66.01	-	123.35	186.96
	Less : Finance Costs	54.79	73.45	16.17	128.24	45.95	178.19
	Add : Unallocable Income net of Un-allocable Expenditure	(39.24)	48.83	3.29	9.59	21.09	-
	Total Profit / (Loss) Before Tax	(661.08)	94.70	(11.92)	(566.38)	(46.60)	641.11
3	Capital Employed						
	Segment Assets						
	Advisory Services	2,777.46	2,426.42	607.08	2,777.46	607.08	5,812.01
	Broking Services	7,130.19	7,749.25	285.10	7,130.19	285.10	7,719.41
	Trading Services	372.89	3,258.51	-	372.89	-	-
	Unallocated	5,290.78	5,085.16	11,888.63	5,290.78	11,888.63	2,960.92
	Total	15,571.32	18,519.33	12,780.81	15,571.32	12,780.81	16,492.34
	Segment Liabilities						
	Advisory Services	661.72	822.52	340.87	661.72	340.87	4,429.23
	Broking Services	5,040.27	5,672.47	498.94	5,040.27	498.94	5,455.33
	Trading Services	3,343.33	3,600.13	-	3,343.33	-	-
	Unallocated	1,859.69	3,263.46	3,803.99	1,859.69	3,803.99	1,511.96
	Total	10,905.02	13,358.59	4,643.80	10,905.02	4,643.80	11,396.52

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

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 Date: 2024.11.14
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Prabhakara Naig
Whole Time Director
 DIN No.: 00716975