

KHANDELWAL JAIN & CO.

CHARTERED ACCOUNTANTS

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

Review Report to
The Board of Directors
Onelife Capital Advisors Limited

1 Introduction

We have reviewed the accompanying statement of unaudited standalone financial results of **Onelife Capital Advisors Limited** (the "Company") for the quarter and half year ended September 30, 2019 together with related notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

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

2 Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.



- 2 -

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

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

4 Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with relevant circulars issued thereunder including the manner in which it is to be disclosed, or that it contains any material misstatement.

5 Other Matter

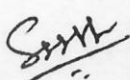
The comparative unaudited financial results for the quarter ended June 2019 and for the quarter and half year ended September 30, 2018 have not been subjected to review as stated in note 6 of the Statement.

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

For KHANDELWAL JAIN & CO.

Chartered Accountants

Firm Registration No.: 105049W


(S. S. SHAH)
PARTNER



Membership No.: 033632

UDIN: 19033632 AAAAA CF 5712

Place: - Mumbai

Date : - November 15, 2019

KHANDELWAL JAIN & CO.

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

CHARTERED ACCOUNTANTS

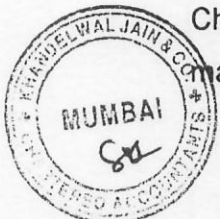
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Independent Auditor's Review Report on unaudited consolidated financial results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Onelife Capital Advisors Limited

- 1 We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Onelife Capital Advisors Limited** ("the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter and half year ended September 30, 2019 together with the related notes thereon (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- 2 This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
- 3 We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting



matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit Opinion.

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

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

5 The Statement includes the results of the following entities:

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

Conclusion

5 Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other



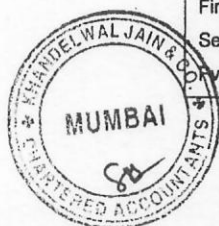
recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with relevant circulars issued thereunder including the manner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

Other Matter

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

Rs. in lakhs

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



- 4 -

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

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

For KHANDELWAL JAIN & CO.

Chartered Accountants

Firm Registration No.: 105049W


(S. S. SHAH)
PARTNER
Membership No.: 033632
UDIN: 19033632 AAAACG4599



Place: - Mumbai

Date : - November 15, 2019

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

[Figures in Rs. lakhs unless stated otherwise]

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



Place: Thane
Date: 15/11/2019



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

Jai
Pandoo Nalg
Managing Director
DIN: 00158221

Onelife Capital Advisors Ltd.

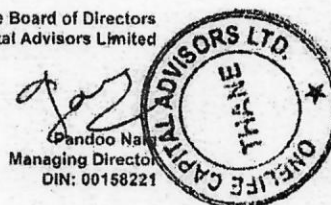
Standalone Statement of Assets and Liabilities
as on September 30, 2019

(Figures in Rs. lakhs unless stated otherwise)

PARTICULARS	AS ON	
	30.09.2019 (Unaudited)	31.03.2019 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and equipment	85.62	158.03
(b) Capital work-in-progress	-	-
(c) Investments Property	-	-
(d) Other Intangible Assets	63.17	75.10
(e) Intangible Assets Under Development	-	-
(f) Financial Assets		
(i) Investments	3,080.06	1,968.81
(ii) Trade receivables	-	-
(iii) Loans receivables	41.40	1,141.40
(iv) Other Financial Assets	-	-
(g) Deferred Tax Assets (Net)	-	-
(h) Non Current Tax Assets	218.93	207.43
(i) Other Non-Current Assets	87.47	87.47
Total Non-Current Assets	3,576.65	3,638.24
Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	88.61	110.21
(iii) Cash And Cash Equivalents	59.38	82.38
(iv) Bank Balances other than (iii) above	-	-
(v) Loans receivables	7,559.64	7,446.97
(vi) Other Financial Assets	0.21	0.67
(c) Current Tax Assets (Net)	-	-
(b) Other Current Assets	13.83	9.46
Total Current Assets	7,721.67	7,649.67
TOTAL - ASSETS	11,298.32	11,287.91
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,336.00	1,336.00
(b) Other Equity	9,575.90	9,556.09
	10,911.90	10,892.09
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	5.61
(ii) Trade Payables		
a) total outstanding dues of micro enterprises and small enterprises	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other Financial Liabilities	-	-
(b) Provisions	2.82	2.83
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non-Current Liabilities	-	-
Total Non-current liabilities	2.82	8.44
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
a) total outstanding dues of micro enterprises and small enterprise	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprise	-	-
(iii) Other Financial Liabilities	342.17	364.72
(b) Other Current Liabilities	30.84	18.20
(c) Provisions	4.41	4.41
(d) Current Tax Liabilities (Net)	6.18	0.05
Total Current Liabilities	383.60	387.38
TOTAL - EQUITY AND LIABILITIES	11,298.32	11,287.91



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



Place: Thane
Date : 15/11/2019

Pandoo Naik
Managing Director
DIN: 00158221

Onelife Capital Advisors Ltd.

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

Particulars	For the half year ended September 30, 2019	For the half year ended September 30, 2018
CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extraordinary items	26.00	(47.88)
Adjustments for:		
Depreciation and Amortisation Expense	40.95	25.25
Interest Paid	0.07	1.55
Interest Income	(107.30)	(72.86)
Operating Profit before working capital changes	(40.29)	(93.94)
Adjustments for:		
(Increase) / Decrease in Other Non-Current Assets	-	-
(Increase) / Decrease in Trade Receivables	21.60	-
(Increase) / Decrease in Other Financial Assets	0.48	(0.15)
(Increase) / Decrease in Other Current Assets	(4.37)	(0.09)
(Increase) / Decrease in Non-Current Liabilities	(0.01)	-
(Increase) / Decrease in Other Financial Liabilities	(22.55)	55.69
(Increase) / Decrease in Provisions	-	-
(Increase) / Decrease in Other Current Liabilities	12.64	(11.92)
Cash generated from / used in operations	(32.52)	(50.41)
Direct Taxes paid (net of refunds received)	(11.57)	(4.00)
Net cash (used in) / from operating activities	[A] (44.08)	(54.41)
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and equipment	43.39	(10.90)
Investment in Subsidiaries	(1,111.25)	-
Loan (given) / repaid (net) - Subsidiaries	1,100.00	(333.78)
Loan given to others	(112.67)	96.96
Interest received	107.30	72.86
Net cash (used in) / from investing activities	[B] 26.78	(174.86)
CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Borrowings (net)	(5.61)	120.46
Interest Paid	(0.07)	(1.55)
Net cash from financing activities	[C] (5.68)	118.91
Net Increase in Cash and Cash Equivalents	[A+B+C] (22.98)	(110.35)
Cash and Cash Equivalents at the beginning of the year	82.36	170.73
Cash and Cash Equivalents at th end of the year	59.38	60.38



Place: Thane
Date : 15/11/2019



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

Pandoo Naig
Managing Director
DIN: 00158221

Onelife Capital Advisors Ltd.
Statement of Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2019
(Figures in Rs. lakhs unless stated otherwise)

Sr. No.	Particulars	For the quarter ended			For the half year ended		For the year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	145.19	172.07	208.04	317.28	348.42	831.06
2	Other income	66.21	46.11	51.55	132.32	109.19	233.68
3	Total income (1 + 2)	231.40	218.18	259.59	449.60	457.61	1,064.74
4	Expenses						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	3.02	-	3.02	7.30
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employee Benefit Cost	108.02	95.67	115.26	203.69	200.30	397.36
	Finance Cost	(0.26)	0.80	1.15	0.54	2.03	3.02
	Depreciation and amortisation expense	22.18	23.05	13.34	45.23	28.54	56.66
	Other expenses	186.38	164.23	127.79	350.62	257.74	602.18
	Total expenses (4)	316.33	283.75	260.67	600.08	489.83	1,066.54
5	Loss before exceptional items and tax (3 - 4)	(84.93)	(65.57)	(0.98)	(150.50)	(32.02)	(1.80)
6	Exceptional items	-	-	-	-	-	-
7	Loss before tax (5 + 6)	(84.93)	(65.57)	(0.98)	(150.50)	(32.02)	(1.80)
8	Tax expense						
	(a) Current Tax	0.29	6.77	11.61	7.06	15.13	8.10
	(b) Deferred Tax Credit / (Charge)	0.85	-	(1.43)	0.85	(12.82)	(2.69)
	(c) Earlier Year	7.69	-	-	7.69	-	0.81
9	Loss for the period / year (7 - 8)	(93.78)	(72.34)	(11.16)	(166.10)	(34.33)	(6.02)
	Attributable to						
	Equityholders of the parent	(93.75)	(72.34)	(11.16)	(166.09)	(34.33)	(6.02)
	Non - Controlling Interest	(0.03)	-	-	(0.01)	-	-
10	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
	Remeasurement of Defined Benefit Plans	-	-	-	-	-	(2.60)
	Amortization of leasehold deposits	-	-	0.04	-	0.08	-
	Adjustment relating to fixed deposits	-	-	0.29	-	0.58	-
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.09
	(b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	(b) (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the year (10)	-	-	0.33	-	0.66	(2.51)
11	Total Comprehensive Income for the year (9 + 10)	(93.78)	(72.34)	(10.83)	(166.10)	(33.67)	(10.53)
	Attributable to						
	Equityholders of the parent	(93.75)	(72.34)	(10.83)	(166.09)	(33.67)	(10.53)
	Non - Controlling Interest	(0.03)	-	-	(0.01)	-	-
12	Paid-up equity share capital (Face Value - Rs.10 per share)	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	Reserves excluding Revaluation Reserve	-	-	-	-	-	7,867.80
14	Earnings Per Share (of Rs. 10/- each) (not annualised):						
	Basic and Diluted earnings per share Rs.	(0.702)	(0.541)	(0.084)	(1.243)	(0.287)	(0.080)

Notes:

- The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 15th November, 2019 and have been subjected to limited review by the Statutory Auditors of the Company.
- Additional disclosure in accordance with Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company had made Initial Public Offer (IPO) vide Prospectus dated October 10, 2011 and issued 33,50,000 equity shares of Rs.10/- each for cash at a premium of Rs.100/- per share aggregating to Rs. 3,685 lakhs to the public.

The Company had passed special resolution for altering the objects for which amount was raised through IPO with requisite majority which was announced on January 23, 2014. The Company had again issued notice of postal ballot and passed the special resolution with requisite majority which has been announced on February 13, 2016 whereby the objects of the balance IPO proceeds of Rs. 2,625 lakhs has been substituted by the following

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

The Company accordingly has utilised the IPO proceeds as under:

Sr. No.	Particulars	(Rs. in Lakhs)	Actual Utilisation
1	Purchase of Corporate office *		900
2	Issue Expenses		180
3	Acquisition of Strategic Investment:		
(a)	Acquisition of 1,400,000 fully paid up Equity shares of Rs. 10 each (i.e. 100% Equity shares) of Purple India Holding Limited		140
(b)	Acquisition by Purple India Holding Limited (Wholly own Subsidiary):		
(i)	Acquisition of 24,00,000 fully paid up Equity shares of Rs. 10 each (i.e. 100% Equity shares) of Destimoney Distribution and Advisory Services Private Limited		400
(ii)	Acquisition of 11,00,000 fully paid up Equity shares of Rs. 10 each (i.e. 100% Equity shares) of Destimoney Commodities, Private Limited		525
(iii)	Acquisition of 13,63,435 fully paid up Equity shares of Rs. 10 each (i.e. 100% Equity shares) of Sarsan Securities Private Limited		1,100
(iv)	Advance paid for acquisition of Strategic Investment / Business		265
4	For Renovation of Premises		195
	Total		3,685

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



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

Purple India Holding Limited has acquired 100% of the shareholding in Deaimoney Distribution Advisory Services Pvt. Ltd. (formerly known as Destimoney Distribution and Advisory Services Private Limited) for a consideration of Rs. 400 lakhs. Purple India Holding Limited has acquired 100% of the shareholding in Dealmoney Commodity Pvt. Ltd. (formerly known as Destimoney Commodity Pvt. Ltd.) for a consideration of Rs. 525 lakhs. Purple India Holding Limited had signed a Share Purchase Agreement to purchase majority equity shares of Destimoney Securities Private Limited and Sarsan Securities Pvt. Ltd., subject to regulatory approvals. These companies together with their subsidiaries are in the business of stock broking, commodity broking, wealth management, third party financial product sales and a Non-Banking Financial Company. As some approvals were taking time beyond the agreement timelines entered with Destimoney Enterprises Limited, Mauritius, the shares of Dealmoney Securities Private Limited (formerly known as Destimoney Securities Pvt. Ltd.) have been acquired by associated entities. The Board has at its meeting held on August 11, 2017 also approved acquisition of Dealmoney Securities Private, Limited's, shareholding / merger and to seek appropriate regulatory approvals as may be required.

- 4 The Reserve Bank of India has granted approval for the acquisition of 100% shareholding of Sarsan Securities Private Limited and the Company acquired 100% shareholding of the said Company and accordingly it has become wholly owned subsidiary of the Company w.e.f 25th July 2019. The Company has acquired 85% equity share capital of Dealmoney Financial Services Private Limited and accordingly it has become subsidiary of the Company w.e.f 25th July, 2019.
- 5 National Company Law Tribunal (NCLT), vide order dated July 18, 2019, has approved the Scheme of amalgamation of One life Gas Energy & Infrastructure Limited, Good Yield Fertilisers and Pesticides Private Limited, Leadline Software and Trading Private Limited, One life Ecopower & Engineering Limited, Goodyield Farming Limited and Purple India Holdings Limited, wholly owned subsidiaries with the Company and the certified copy of the Order approving the said Scheme has been filed with the Registrar of Companies on September 17, 2019. The appointed date of the said Scheme was April 1, 2018. The Company has given necessary effect of the aforesaid Scheme in the financial results by restating the figures for the quarter ended June 30, 2019 and September 30, 2018 and for the half year ended September 30, 2018 in accordance, with Appendix C to Ind AS-103 Business Combination.
- 6 The comparative unaudited financial results for the quarter ended June, 30 2019 and September 30, 2018 and for the half year ended September 30, 2018 have been prepared by the management after giving necessary effect to above mentioned scheme of amalgamation and have not been subjected to limited review by the auditors.
- 7 The Segment reporting as per Indian Accounting Standard 108 is enclosed.
- 8 Previous periods / year figures have been regrouped or reclassified, wherever necessary to make them comparable with the figures of the current period.



Place: Thane
Date: 15/11/2019



and on behalf of Board of Directors of
OneLife Capital Advisors Limited

Pandoo Naig
Managing Director
DIN: 00168221

Onelife Capital Advisors Ltd.

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

(Figures in Rs. lakhs unless stated otherwise)

Particulars	As on	
	30.09.2019 (Unaudited)	31.03.2019 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and equipment	90.44	162.74
(b) Capital work-in-progress	-	-
(c) Investments Property	210.31	210.31
(d) Other Intangible Assets	63.17	75.10
(e) Intangible Assets Under Development	-	-
(f) Financial Assets	-	-
(i) Investments	675.80	675.80
(ii) Trade receivables	-	-
(iii) Loans receivables	463.78	1,141.40
(iv) Other Financial Assets	63.38	65.43
(g) Deferred Tax Assets (Net)	6.23	7.07
(h) Non Current Tax Assets	256.39	254.47
(i) Other Non-Current Assets	114.41	87.83
Total Non- Current Assets	1,943.91	2,680.15
Current Assets		
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(i) Trade Receivables	182.14	232.40
(ii) Cash And Cash Equivalents	182.36	232.65
(iv) Bank Balances other than (iii) above	50.39	20.14
(iv) Loans receivables	6,764.09	7,109.85
(v) Other Financial Assets	394.56	580.28
(c) Current Tax Assets (Net)	-	-
(b) Other Current Assets	58.87	25.18
Total Current Assets	7,612.41	8,200.50
TOTAL - ASSETS	9,556.32	10,880.65
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,336.00	1,336.00
(b) Other Equity	7,153.64	7,897.80
(C) Minority Interest	1.49	-
	8,491.13	9,233.80
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	5.61
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(b) Provisions	16.17	7.70
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non-Current Liabilities	-	-
Total Non-current liabilities	16.17	13.31
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	150.09	612.84
(ii) Trade Payables	-	-
a) total outstanding dues of micro enterprises and small enterprises	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises	243.18	443.34
(iii) Other Financial Liabilities	527.32	508.64
(b) Other Current Liabilities	115.99	60.98
(c) Provisions	6.26	7.69
(d) Current Tax Liabilities (Net)	6.18	0.05
Total Current Liabilities	1,049.02	1,633.54
TOTAL - EQUITY AND LIABILITIES	9,556.32	10,880.65



Place: Thane
Date : 15/11/2019

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



Pandoo Naig
Managing Director
DIN: 00168221

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

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

Place: Thane
Date: 15/11/2019



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



Pandoo Naig
Managing Director
DIN: 00158221

Onelife Capital Advisors Ltd.

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

₹ in Lakhs

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

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

Place: Thane
Date : 15/11/2019



Pandoo Naig
Managing Director
DIN: 00158221