

ONELIFE CAPITAL ADVISORS LIMITED
Statement of Unaudited Standalone Financial Results for the quarter ended 30th June 2021

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	STANDALONE			
		QUARTER ENDED			YEAR ENDED
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	70.00	67.00	65.00	267.00
2	Other Income	67.57	57.85	63.58	255.32
3	Total Income (1 + 2)	137.57	124.85	128.58	522.32
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	38.74	39.50	31.75	138.23
	Finance Costs	-	-	-	-
	Depreciation and Amortisation Expense	8.26	17.53	19.75	76.75
	Other Expenses	88.92	71.92	74.68	306.31
	Total Expenses (4)	135.92	128.95	126.18	521.29
5	Profit before exceptional items and tax (3-4)	1.65	(4.10)	2.40	1.03
6	Exceptional Items	-	-	-	-
7	Profit Before Tax (5 + 6)	1.65	(4.10)	2.40	1.03
8	Tax Expense				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax Credit / (Charge)	-	-	-	-
	(c) Earlier Year	-	-	-	-
9	Profit for the period (7 - 8)	1.65	(4.10)	2.40	1.03
10	Other Comprehensive income				
	(a) (i) Items that will not be reclassified to Profit and Loss				
	Remeasurment of Defined Benefit Plans	0.97	2.72	-	2.72
	(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)	0.97	2.72	-	2.72
11	Total Comprehensive income for the period (9+10)	2.62	(1.38)	2.40	3.75
12	Paid-up equity share capital (Face Value - Rs.10 per share)	1,336.00	1,336.00	1,336.00	1,336.00
13	Other Equity	-	-	-	9,562.93
14	Earnings Per Share (of Rs. 10/- each) (not annualised): Basic and Diluted earnings per share Rs.	0.01	(0.03)	0.02	0.01

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

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**Pandoo Naig
Managing Director
DIN No. 00158221**

Place: Thane
Date : 13 Aug 2021

ONELIFE CAPITAL ADVISORS LIMITED
Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June 2021

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED			
		QUARTER ENDED		YEAR ENDED	
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	87.95	111.84	112.71	453.97
2	Other Income	52.27	55.96	48.35	202.25
3	Total Income (1 + 2)	140.22	167.80	161.06	656.22
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	44.82	40.12	47.28	176.30
	Finance Costs	-	(5.72)	0.39	1.37
	Depreciation and Amortisation Expense	8.30	17.62	19.94	77.26
	Other Expenses	93.67	94.49	102.40	394.91
	Total Expenses (4)	146.79	146.51	170.01	649.84
5	Profit/(Loss) before exceptional items and tax (3 - 4)	(6.57)	21.29	(8.95)	6.38
6	Exceptional Items	-	0.32	-	0.32
7	Profit/(Loss) Before Tax (5 + 6)	(6.57)	20.97	(8.95)	6.06
8	Tax Expense				
	(a) Current Tax	2.77	3.12	2.47	11.51
	(b) Deferred Tax Credit / (Charge)	2.55	(0.31)	-	-
	(c) Earlier Year	-	-	-	-
9	Profit/(Loss) for the period (7 - 8)	(11.89)	18.16	(11.42)	(5.45)
	Attributable to				
	Owners of the Company	(11.88)	18.14	(11.42)	(5.41)
	Non - Controlling Interest	(0.01)	0.02	-	(0.04)
10	Other Comprehensive income				
	(a) (i) Items that will not be reclassified to Profit and Loss				
	Remeasurment of Defined Benefit Plans	0.97	2.72	-	2.72
	(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	-	-	-	-
	loss	-	-	-	-
	Other Comprehensive income for the period (10)	0.97	2.72	-	2.72
11	Total Comprehensive income for the period (9+10)	(10.92)	20.88	(11.42)	(2.73)
	Other Comprehensive income Attributable to				
	Owners of the Company	0.97	2.72	-	2.72
	Non - Controlling Interest	-	-	-	-
	Total Other Comprehensive income Attributable to				
	Owners of the Company	(10.91)	20.86	(11.42)	(2.69)
	Non - Controlling Interest	(0.01)	0.02	-	(0.04)
12	Paid-up equity share capital (Face Value - Rs.10 per share)	1,336.00	1,336.00	1,336.00	1,336.00
13	Other Equity	-	-	-	7,153.03
14	Earnings Per Share (of Rs. 10/- each) (not annualised):	(0.09)	0.14	(0.09)	(0.04)
	Basic and Diluted earning per share Rs.				

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 August 13, 2021 and have been subjected to limited review by the Statutory Auditors of the
- The Company had made Initial Public Offer (IPO) vide Prospectus dated October 10, 2011 and issued 33,50,000 equity shares of Rs.10/- each for cash at a premium of Rs.100/- per share aggregating to Rs. 3,685 lakhs to the public.
 The Company had passed special resolution for altering the objects for which amount was raised through IPO with requisite majority which was announced on January 23, 2014. The Company had again issued notice of postal ballot and passed the special resolution with requisite majority which was announced on February 13, 2016 whereby the objects of the balance IPO proceeds of Rs. 2,625 lakhs has been substituted by the following objects:
 (i) IPO proceeds of Rs. 2,430 lakhs to be used for Strategic Investments, either directly or indirectly or by / through subsidiaries or Associates, by way of acquiring the controlling stake including but not limited to takeover, merger, de-merger and /or acquisition and other matter incidental thereto or any combination thereof; and
 (ii) IPO proceeds of Rs. 195 lakhs to be used for the renovation / addition in the Premises where Company's Registered Office is presently situated.
 The Company, accordingly has utilised the IPO proceeds by acquiring strategic investments directly and through the erstwhile subsidiary Purple India Holding Limited and Rs. 265 lakhs was remaining with the erstwhile subsidiary as advance for acquisition of strategic investment / business. The said subsidiary has amalgamated with the Company as per the Scheme of Amalgamation approved by NCLT vide order dated July 18, 2019 with appointed date of April 01, 2018.

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

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

- 5 The holding Company has made investment of Rs. 400.00 lakhs and has given unsecured loan of Rs. 1113.00 lakhs to Dealmoney Distribution and Advisory Services Private Limited (DDASPL) a subsidiary. DDASPL has incurred losses and the accumulated losses as on 31st March 2021 amounted to Rs. 326.40 Lakhs and the networth is fully eroded. However, having regard to the value of investment property of DDASPL, the investment and loans are fully realizable and no impairment/provision is necessary in this regard.
- 6 On 26 February 2018, the Board of Directors of Dealmoney Commodities Private Limited (DCPL), a subsidiary had approved the Scheme of Arrangement, under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and the rules and regulations made thereunder, comprising merger of Dealmoney Securities Private Limited ('DSPL') into DCPL, which is subject to necessary approvals by stock exchanges, SEBI, shareholders and creditors, as may be applicable, and jurisdictional bench of National Company Law Tribunal ('NCLT') and such other statutory/regulatory approvals, as may be required.

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

The Petition for the Scheme of Amalgamation of DSPL with DCPL was filed on 20 November 2019 with NCLT, Mumbai. The petition was admitted in the NCLT on 27 April 2020 and the NCLT in its order had given the next hearing date of 25 June 2020, which was further adjourned to 13 August 2020. However, the matter was transferred to normal Bench of NCLT before the hearing date and since then, the matter has not come up for hearing in the Bench.

- 7 The Segment reporting as per Indian Accounting Standard 108 is enclosed.
- 8 Previous period's figures have been regrouped or reclassified, wherever necessary to make them comparable with the figures of the current period.

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

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**Pandoo Naig
Managing Director
DIN No. 00158221**

Place: Thane
Date : 13 Aug 2021

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

Rs. In Lakhs

Sr. No	Particulars	CONSOLIDATED			
		Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	Advisory Services	70.00	74.03	65.43	274.39
	Broking Services	3.36	23.39	32.69	121.08
	NBFC Business	14.58	14.42	14.58	58.50
	Total	87.95	111.84	112.71	453.97
	Others Unallocated Income	-	-	-	-
	Net Sales / Income from Operations	87.95	111.84	112.71	453.97
2	Segment Results				
	Profit / (Loss) before Tax and interest from each segment				
	Advisory Services	(63.69)	(52.61)	(60.64)	(238.07)
	Broking Services	(4.27)	7.22	(6.44)	13.63
	NBFC Business	11.45	8.27	10.22	41.33
	Total	(56.51)	(37.12)	(56.86)	(183.11)
	Less : Finance Costs	-	(5.72)	0.39	1.37
	Add : Unallocable Income net of Un-allocable Expenditure	49.94	52.39	48.30	190.56
	Total Profit / (Loss) Before Tax	(6.57)	20.99	(8.95)	6.08
3	Capital Employed				
	Segment Assets				
	Advisory Services	2,666.83	2,612.63	1,309.40	2,612.63
	Broking Services	244.15	222.63	425.09	222.63
	NBFC Business	560.09	549.25	550.02	549.25
	Unallocated	5,650.06	5,657.52	7,111.43	5,657.52
	Total	9,121.14	9,042.03	9,395.94	9,042.03
	Segment Liabilities				
	Advisory Services	237.81	135.37	334.97	135.37
	Broking Services	184.94	191.48	374.17	191.48
	NBFC Business	1.93	1.75	10.28	1.75
	Unallocated	216.92	222.98	194.74	222.98
	Total	641.60	551.57	914.16	551.57

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

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Pandoo Naig
Managing Director
DIN No. 00158221

Place: Thane
Date : 13 Aug 2021

**Independent Auditor's Review Report on Quarterly Unaudited Standalone
Financial Results of Onelife Capital Advisors Limited Pursuant to the Regulation
33 of the Securities and Exchange Board of India (Listing Obligations and
Disclosure Requirements) Regulations, 2015, as amended**

**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 June 30, 2021 together with the related 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, as amended, including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material

misstatement. 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 specified under Section 143(10) of the Companies Act, 2013 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. 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 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.

5. We draw attention to Note No.5 of the accompanying statement. The Company has made investments of Rs.400.00 lakhs and given advances of Rs.1113.00 lakhs to Dealmoney Distribution and Advisory Services Private Limited (DDASPL), a subsidiary whose net worth is fully eroded. However, in the opinion of the management, considering the value of investment property of DDASPL, the amounts are fully realizable and no impairment / provision is considered necessary.

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

6. We draw attention to Note No.4 to the accompanying Statement which describes the uncertainties arising from the COVID-19 pandemic outbreak and management's evaluation of its impact on the operations of the company and that the impact of the pandemic on the company's operations is highly dependent on future developments.

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

CHARTERED ACCOUNTANTS

7. We draw your attention to the fact that the figures for the quarter ended March 31, 2021 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year 2020-21 and the unaudited published year-to-date figures up to the end of the third quarter of the previous financial year which were subject to limited review by us.

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

For **KHANDELWAL JAIN & CO.**

Chartered Accountants,

Firm Registration No.: 105049W

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Partner

Membership No.: 033632

UDIN : 21033632AAAACY5794

Place: Mumbai

Date : August 13, 2021

**Independent Auditor's Review Report on Quarterly Unaudited Consolidated
Financial Results of Onelife Capital Advisors Limited Pursuant to the Regulation
33 of the Securities and Exchange Board of India (Listing Obligations and
Disclosure Requirements) Regulations, 2015, as amended.**

**To the 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" or "the Company") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter ended June 20, 2021 together with the related notes thereon ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.
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 the Indian Accounting Standard - 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, the Circular 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 specified under Section 143(10) of the Companies Act, 2013 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. The Statement includes the results of the following subsidiaries:
 - 1) Dealmoney Distribution and Advisory Services Private Limited
 - 2) Dealmoney 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
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports 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.
6. The auditors of Dealmoney Distribution and Advisory Services Private Limited, a subsidiary have without modifying their conclusion on the unaudited financial results, highlighted material uncertainty related to going concern.

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

7. We draw attention to Note No.4 to the accompanying Statement which describes the uncertainties arising from the COVID-19 pandemic outbreak and management's evaluation of its impact on the operations of the company and that the impact of the pandemic on the company's operations is highly dependent on future developments.

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

8. We did not review the interim financial results of 6 subsidiaries included in the Unaudited Consolidated Financial Results, whose interim financial information, before consolidated adjustments, reflect total revenues of Rs. 32.69 lakhs, total net loss after tax of Rs. 13.54 lakhs and total comprehensive loss of Rs. 13.54 lakhs for the quarter ended June 30, 2021, as considered in the Unaudited Consolidated Financial Results. These interim financial information 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 reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

9. We draw your attention to the fact that the figures for the quarter ended March 31, 2021 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year 2020-21 and the unaudited published year-to-date figures up to the end of the third quarter of the previous financial year which were subject to limited review by us.

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

For KHANDELWAL JAIN & CO.

Chartered Accountants,

Firm Registration No.: 105049W

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Partner

Membership No.: 033632

UDIN : 21033632AAAACZ5343

Place: Mumbai

Date : August 13, 2021