

Independent Auditor's Review Report on Quarterly and year to date 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 and half year ended September 30, 2020 ("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.
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. 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. ^{CHARTERED ACCOUNTANTS} Based on our review conducted and procedures performed as stated in paragraph 3 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.

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5. We draw attention to Note No. 4 to the accompanying Statement which describes the uncertainties relating to the COVID 19 pandemic outbreak.

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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(S. S. SHAH)

Partner

Membership No.: 033632

UDIN : 20033632AAAABY8360

Place: Mumbai

Date : November 12, 2020

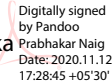
ONELIFE CAPITAL ADVISORS LIMITED

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2020

[Figures in ₹ lakhs unless stated otherwise]

| Sr. No. | Particulars | STANDALONE | | | | | |
|---------|---|---------------|---------------|---------------|-----------------|---------------|---------------|
| | | QUARTER ENDED | | | HALF YEAR ENDED | | YEAR |
| | | 30.09.2020 | 30.06.2020 | 30.09.2019 | 30.09.2020 | 30.09.2019 | 31.03.2020 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| 1 | Revenue from Operations | 66.00 | 65.00 | 80.00 | 131.00 | 115.00 | 345.00 |
| 2 | Other Income | 68.74 | 63.58 | 77.94 | 132.32 | 107.30 | 296.43 |
| 3 | Total Income (1 + 2) | 134.74 | 128.58 | 157.94 | 263.32 | 222.30 | 641.43 |
| 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 | 31.26 | 31.75 | 39.62 | 63.01 | 74.98 | 150.93 |
| | Finance Costs | - | - | - | - | 0.07 | 0.07 |
| | Depreciation and Amortisation Expense | 19.75 | 19.75 | 19.71 | 39.50 | 40.95 | 80.38 |
| | Other Expenses | 80.01 | 74.68 | 19.71 | 154.69 | 80.31 | 404.07 |
| | Total Expenses (4) | 131.02 | 126.18 | 79.04 | 257.20 | 196.30 | 635.45 |
| 5 | Profit before exceptional items and tax (3-4) | 3.72 | 2.40 | 78.89 | 6.12 | 26.00 | 5.98 |
| 6 | Exceptional Items | - | - | - | - | - | - |
| 7 | Profit Before Tax (5 + 6) | 3.72 | 2.40 | 78.89 | 6.12 | 26.00 | 5.98 |
| 8 | Tax Expense | | | | | | |
| | (a) Current Tax | - | - | 2.59 | - | 6.18 | - |
| | (b) Deferred Tax Credit / (Charge) | - | - | - | - | - | - |
| | (c) Earlier Year | - | - | - | - | - | 2.56 |
| 9 | Profit for the period (7 - 8) | 3.72 | 2.40 | 76.30 | 6.12 | 19.83 | 3.42 |
| 10 | Other Comprehensive income | | | | | | |
| | (a) (i) Items that will not be reclassified to Profit and Loss | | | | | | |
| | Remeasurement of Defined Benefit Plans | - | - | - | - | - | (0.33) |
| | (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 | | | | | | (0.33) |
| 11 | Total Comprehensive income for the period (9+10) | 3.72 | 2.40 | 76.30 | 6.12 | 19.83 | 3.09 |
| 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 | - | - | - | - | - | 9,559.18 |
| 14 | Earnings Per Share (of ₹ 10/- each) (not annualised): Basic and Diluted earnings per share ₹ | 0.03 | 0.02 | 0.57 | 0.05 | 0.15 | 0.03 |

**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 : 12 Nov 2020

ONELIFE CAPITAL ADVISORS LIMITED
Standalone Statement of Assets and Liabilities

[Figures in ₹ lakhs unless stated otherwise]

| PARTICULARS | STANDALONE AS ON | |
|--|---------------------------|-------------------------|
| | 30.09.2020 (Unaudited) | 31.03.2020 (Audited) |
| ASSETS | | |
| Non - Current Assets | | |
| (a) Property, Plant and Equipment | 30.55 | 58.12 |
| (b) Capital Work-in-Progress | - | - |
| (c) Investments Property | - | - |
| (d) Other Intangible Assets | 39.30 | 51.23 |
| (e) Financial Assets | - | - |
| (i) Investments | 3,080.06 | 3,080.06 |
| (ii) Loans Receivables | 41.40 | 41.40 |
| (iii) Other Financial Assets | - | - |
| (f) Deferred Tax Assets (Net) | - | - |
| (g) Non Current Tax Assets | 268.89 | 246.18 |
| (h) Other Non - Current Assets | 87.47 | 87.47 |
| Total Non - Current Assets | 3,547.67 | 3,564.46 |
| Current Assets | | |
| (a) Financial Assets | - | - |
| (i) Trade Receivables | 363.98 | 224.71 |
| (ii) Cash and Cash Equivalents | 67.83 | 271.72 |
| (iii) Bank Balance other than (ii) above | - | - |
| (iv) Loans Receivables | 7,427.13 | 7,155.56 |
| (v) Other Financial Assets | 0.12 | 0.12 |
| (b) Other Current Assets | 12.46 | 7.50 |
| Total Current Assets | 7,871.52 | 7,659.61 |
| TOTAL - ASSETS | 11,419.19 | 11,224.07 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share Capital | 1,336.00 | 1,336.00 |
| (b) Other Equity | 9,565.30 | 9,559.18 |
| Total Equity | 10,901.30 | 10,895.18 |
| LIABILITIES | | |
| Non - Current Liabilities | | |
| (a) Financial Liabilities | | |
| Borrowings | - | - |
| (b) Provisions | 4.21 | 4.21 |
| Total Non - Current Liabilities | 4.21 | 4.21 |
| Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 54.00 | 54.00 |
| (ii) Trade Payables | | |
| total outstanding dues of micro enterprises and small enterprises | - | - |
| total outstanding dues of creditors other than micro enterprises and small enterprises | 275.40 | 124.20 |
| (iii) Other Financial Liabilities | 83.19 | 82.10 |
| (b) Other Current Liabilities | 96.31 | 59.61 |
| (c) Provisions | 4.78 | 4.78 |
| (d) Current Tax Liabilities (Net) | - | - |
| Total Current Liabilities | 513.68 | 324.69 |
| TOTAL - EQUITY AND LIABILITIES | 11,419.19 | 11,224.07 |

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

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Place: Thane
Date : 12 Nov 2020

Pandoo Naig
Managing Director
DIN No. 00158221

ONELIFE CAPITAL ADVISORS LIMITED
STANDALONE CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2020

₹ in Lakhs

| | PARTICULARS | STANDALONE AS ON | |
|-----------|---|------------------|-----------------|
| | | Sep 30, 2020 | March 31, 2020 |
| A. | CASH FLOW FROM OPERATING ACTIVITIES: | | |
| | Net Profit/(Loss) before tax and Extraordinary Items | 6.12 | 5.98 |
| | Adjustments for: | | |
| | Depreciation and Amortisation Expense | 39.50 | 80.38 |
| | Loss on Sale of Assets | - | 14.96 |
| | Interest Paid | - | 0.07 |
| | Interest Income | (132.32) | (296.43) |
| | Operating Loss Before Working Capital Changes | (86.70) | (195.04) |
| | Adjustments for: | | |
| | (Increase) / Decrease in Trade Receivables | (139.27) | (114.50) |
| | (Increase) / Decrease in Other Financials Assets | - | 0.55 |
| | (Increase) / Decrease in Other Current Assets | (4.96) | 1.96 |
| | Increase / (Decrease) in Other Current Liabilities | 36.70 | 41.41 |
| | Increase / (Decrease) in Provisions | - | 1.41 |
| | Increase / (Decrease) in Trade Payables | 151.20 | 124.20 |
| | Increase / (Decrease) in Other Financial Liabilities | 1.09 | (282.62) |
| | Cash Generated from Operations | (41.94) | (422.63) |
| | Direct Taxes paid (net of Refunds Received) | (22.71) | (41.36) |
| | Net Cash Flow From Operating Activity [A] | (64.65) | (463.99) |
| B. | CASH FLOW FROM INVESTING ACTIVITIES: | | |
| | Purchase of Property, Plant & Equip & Other Intangible Assets | - | (1.61) |
| | Proceeds from Sale of fixed assets | - | 30.04 |
| | Investments | - | (1,111.25) |
| | Loan Given | (271.55) | 1,391.41 |
| | Interest Received | 132.32 | 296.43 |
| | Net cash used in Investing Activities [B] | (139.23) | 605.02 |
| C. | CASH FLOW FROM FINANCING ACTIVITIES: | | |
| | Proceeds from Short Term Borrowings | - | 54.00 |
| | Repayment of Borrowings (Net) | - | (5.61) |
| | Interest Paid | - | (0.07) |
| | Net cash used in Financing activities [C] | - | 48.32 |
| | Net Increase in Cash and Cash Equivalents [A+B+C] | (203.88) | 189.35 |
| | Cash & Cash Equivalents at the beginning of the year | 271.71 | 82.36 |
| | Cash & Cash Equivalents at th end of the period/year | 67.83 | 271.71 |

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

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Prabhakar Naig

Pandoo Naig
Managing Director
DIN No. 00158221

Place: Thane
Date : 12 Nov 2020

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Independent Auditor's Review Report on Quarterly and year to date 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 and half year ended September 30, 2020 ("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.
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. 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. 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 Group's operations. The impact of the pandemic on the Group's operations is highly dependent on future developments. Our conclusion on the Statement is not modified in respect of this matter.

7. We draw attention to Note No. 5 to the accompanying Statement regarding the restatement done in accordance with the principles of Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors, on account of excess allocation of the business support service expenses charged by the group company for the quarter and six-months period ended 30 September 2019. Our conclusion on the Statement is not modified in respect of this 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 assets of Rs. 2,600.30 lakhs as at September 30, 2020, total revenues of Rs. 72.84 lakhs and Rs. 137.30 lakhs, total net loss after tax of Rs. 18.97 lakhs and Rs. 32.79 lakhs and total comprehensive loss of Rs. 18.97 lakhs and Rs. 32.79 lakhs for the quarter and half year ended September 30, 2020, respectively and cash inflows (net) of Rs. 19.93 lakhs for the half year ended September 30, 2020, 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.

For KHANDELWAL JAIN & CO.

Chartered Accountants,

Firm Registration No.: 105049W

Shaileshkumar
Sanmukhlal
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(S. S. SHAH)

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Sanmukhlal Shah
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Partner

Membership No.: 33632

UDIN : 20033632AAAABZ5170

Place: Mumbai

Date : November 12, 2020

ONELIFE CAPITAL ADVISORS LIMITED

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2020

[Figures in ₹ lakhs unless stated otherwise]

| Sr. No. | Particulars | CONSOLIDATED | | | | | |
|-----------|--|----------------|----------------|----------------|-----------------|-----------------|-----------------|
| | | QUARTER ENDED | | | HALF YEAR ENDED | | YEAR ENDED |
| | | 30.09.2020 | 30.06.2020 | 30.09.2019 | 30.09.2020 | 30.09.2019 | 31.03.2020 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from Operations | 126.13 | 112.71 | 145.19 | 238.84 | 317.26 | 697.51 |
| 2 | Other Income | 49.55 | 48.35 | 86.21 | 97.90 | 132.32 | 267.85 |
| 3 | Total Income (1 + 2) | 175.68 | 161.06 | 231.40 | 336.74 | 449.58 | 965.35 |
| 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 | 42.08 | 47.28 | 108.02 | 89.36 | 203.69 | 283.38 |
| | Finance Costs | 6.35 | 0.39 | (0.26) | 6.74 | 0.54 | 2.73 |
| | Depreciation and Amortisation Expense | 19.92 | 19.94 | 22.18 | 39.86 | 45.23 | 88.79 |
| | Other Expenses | 121.08 | 102.40 | 186.39 | 223.48 | 350.62 | 745.30 |
| | Total Expenses (4) | 189.43 | 170.01 | 316.33 | 359.44 | 600.08 | 1,120.20 |
| 5 | Loss before exceptional items and tax (3 - 4) | (13.75) | (8.95) | (84.93) | (22.70) | (150.50) | (154.85) |
| 6 | Exceptional Items | - | - | - | - | - | - |
| 7 | Loss Before Tax (5 + 6) | (13.75) | (8.95) | (84.93) | (22.70) | (150.50) | (154.85) |
| 8 | Tax Expense | | | | | | |
| | (a) Current Tax | 2.80 | 2.47 | 0.29 | 5.27 | 7.06 | 5.06 |
| | (b) Deferred Tax Credit / (Charge) | - | - | 0.85 | - | 0.85 | 0.04 |
| | (c) Earlier Year | - | - | 7.69 | - | 7.69 | 3.08 |
| 9 | Loss for the period (7 - 8) | (16.55) | (11.42) | (93.76) | (27.97) | (166.10) | (163.03) |
| | Attributable to | | | | | | |
| | Owners of the Company | (16.51) | (11.42) | (93.75) | (27.93) | (166.09) | (163.00) |
| | Non - Controlling Interest | (0.04) | - | (0.01) | (0.04) | (0.01) | (0.03) |
| 10 | Other Comprehensive income | | | | | | |
| | (a) (i) Items that will not be reclassified to Profit and Loss | | | | | | |
| | Remeasurment of Defined Benefit Plan | - | - | - | - | - | (1.25) |
| | (a) (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | 0.30 |
| | (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) | - | - | - | - | - | (0.95) |
| 11 | Total Comprehensive income for the period (9+10) | (16.55) | (11.42) | (93.76) | (27.97) | (166.10) | (163.98) |
| | Other Comprehensive income Attributable to | | | | | | |
| | Owners of the Company | - | - | - | - | - | (0.95) |
| | Non - Controlling Interest | - | - | - | - | - | - |
| | Total Other Comprehensive income Attributable to | | | | | | |
| | Owners of the Company | (16.51) | (11.42) | (93.75) | (27.93) | (166.09) | (163.95) |
| | Non - Controlling Interest | (0.04) | - | (0.01) | (0.04) | (0.01) | (0.03) |
| 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 | - | - | - | - | - | 7,155.72 |

| | | | | | | | |
|-----------|--|--------|--------|--------|--------|--------|--------|
| 14 | Earnings Per Share (of ₹ 10/- each) (not annualised): Basic and Diluted earning per share ₹ | (0.12) | (0.09) | (0.70) | (0.21) | (1.24) | (1.22) |
|-----------|--|--------|--------|--------|--------|--------|--------|

Notes:

- 1 The 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 Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting standards) (Amendment) Rules, 2016 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 its meeting held on November 12, 2020 and have been subjected to limited review by the Statutory Auditors of the Company.
- 3 The Company had made Initial Public Offer (IPO) vide Prospectus dated October 10, 2011 and issued 33,50,000 equity shares of Rs.10/- each for cash at a premium of Rs.100/- per share aggregating to Rs. 3,685 lakhs to the public.

The Company had passed special resolution for altering the objects for which amount was raised through IPO with requisite majority which was announced on January 23, 2014. The Company had again issued notice of postal ballot and passed the special resolution with requisite majority which 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 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.

In accordance with the RBI guidelines relating to COVID-19 Regulatory Package guidelines dated 27 March 2020, 17 April 2020 and 23 May 2020, a subsidiary, Sarsan Securities Private Limited, a non banking finance company, has granted a moratorium of six months on the payment of all instalments and/or interest, as applicable, due between 01 March 2020 and 31 August 2020 to all eligible borrowers as per the Company's policy.

Based on the current assessment of the potential impact of the COVID-19 pandemic on the Company and the Group, the management does not anticipate any material uncertainties which affects its liquidity position and also its ability to continue as a going concern.

The management of the said Subsidiary has maintained adequate provisions on loan assets based on the information available at this point in time including economic forecasts. The extent to which the current pandemic will impact the carrying value of loan receivables is dependant on future developments, which are uncertain at this point in time. The management of the Subsidiary and the Group believes that it has 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 and the Group will continue to monitor any material changes to future economic conditions.

- 5 In accordance with the requirements of Ind AS – 8, 'Accounting Policies, Changes in Accounting Estimates and Errors' – management has restated other expenses for the quarter and six-month period ended 30 September 2019 aggregating to INR 12.33 lakhs and INR 24.66 lakhs respectively on account of de-recognition of excess business support services allocated to the Company in accordance with the Business support agreement.

6 On 26 February 2018, the Board of Directors of Dealmoney Commodities Private Limited (DCPL) 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 for hearing in the bench.

7 The Company acquired 100% shareholding of Sarsan Securities Private Limited on July 25, 2019. The Company had also acquired 85% of equity share capital of Dealmoney Financial Services Private Limited and it became subsidiary of the Company w.e.f. July 25, 2019. The consolidated financial results for the quarter ended June 2020, quarter and half year ended September 2020 and year ended March 31, 2020 include the results of these entities and to that extent the results for the quarter and half year ended September 30, 2019 are not comparable.

8 The Segment reporting as per Indian Accounting Standard 108 is enclosed.

9 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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Naig

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

**Place: Thane
Date : 12 Nov 2020**

ONELIFE CAPITAL ADVISORS LIMITED
Consolidated Statement of Assets and Liabilities

[Figures in ₹ lakhs unless stated otherwise]

| PARTICULARS | CONSOLIDATED AS ON | |
|--|--------------------|-----------------|
| | 30.09.2020 | 31.03.2020 |
| | (Unaudited) | (Audited) |
| ASSETS | | |
| Non-Current Assets | | |
| (a) Property, Plant and Equipment | 34.63 | 81.37 |
| (b) Capital Work-in-Progress | - | - |
| (c) Investments Property | 210.31 | 210.31 |
| (d) Other Intangible Assets | 39.30 | 51.23 |
| (e) Financial Assets | | |
| (i) Investments | 675.80 | 675.80 |
| (ii) Loans Receivables | 41.40 | 41.40 |
| (iii) Other Financial Assets | 79.23 | 81.09 |
| (f) Deferred Tax Assets (Net) | 6.40 | 7.33 |
| (g) Non Current Tax Assets | 315.70 | 299.09 |
| (h) Other Non - Current Assets | 119.09 | 87.49 |
| Total Non-Current Assets | 1,521.86 | 1,535.12 |
| Current Assets | | |
| (a) Financial Assets | | |
| (i) Trade Receivables | 425.64 | 318.69 |
| (ii) Cash and Cash Equivalents | 163.32 | 347.27 |
| (iii) Bank Balance other than (ii) above | 40.19 | 40.11 |
| (iv) Loans Receivables | 6,892.17 | 6,636.86 |
| (v) Other Financial Assets | 407.24 | 389.78 |
| (b) Other Current Assets | 13.52 | 7.50 |
| Total Current Assets | 7,942.08 | 7,740.21 |
| TOTAL - ASSETS | 9,463.94 | 9,275.33 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share Capital | 1,336.00 | 1,336.00 |
| (b) Other Equity | 7,127.79 | 7,155.72 |
| Equity Attributable to Owner of the Company | 8,463.79 | 8,491.72 |
| Non Controlling Interest | 1.43 | 1.47 |
| Total Equity | 8,465.22 | 8,493.19 |
| LIABILITIES | | |
| Non-Current Liabilities | | |
| (a) Financial Liabilities | | |
| Borrowings | - | 11.02 |
| Trade Payables | - | - |
| (b) Provisions | 9.82 | 9.82 |
| Total Non-Current Liabilities | 9.82 | 20.85 |
| Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 100.00 | 100.00 |
| (ii) Trade Payables | | |
| Total outstanding dues of micro enterprises and small enterprises | - | - |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 456.87 | 309.38 |
| (iii) Other Financial Liabilities | 228.14 | 236.77 |
| (b) Other Current Liabilities | 195.37 | 106.25 |
| (c) Provisions | 8.52 | 8.89 |
| (d) Current Tax Liabilities (Net) | - | - |
| Total Current Liabilities | 988.90 | 761.29 |
| TOTAL - EQUITY AND LIABILITIES | 9,463.94 | 9,275.33 |

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 : 12 Nov 2020

ONELIFE CAPITAL ADVISORS LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2020

₹ In Lakhs

| | PARTICULARS | CONSOLIDATED AS ON | |
|-----------|---|--------------------|-----------------|
| | | Sep 30, 2020 | Mar 31, 2020 |
| A. | CASH FLOW FROM OPERATING ACTIVITIES: | | |
| | Net Profit/(Loss) before tax and Extraordinary Items | (22.70) | (154.85) |
| | Adjustments for: | | |
| | Depreciation and Amortisation Expense | 39.86 | 88.79 |
| | Loss on Sale of Assets | - | 14.96 |
| | Provision for Doubtful Deposits | 3.82 | 9.05 |
| | Interest Paid | 6.74 | 2.73 |
| | Interest Income | (94.56) | (251.01) |
| | Operating Loss Before Working Capital Changes | (66.84) | (290.32) |
| | Adjustments for: | | |
| | (Increase) / Decrease in Trade Receivables | (106.95) | (86.29) |
| | (Increase) / Decrease in Other Financials Assets | (19.42) | 165.74 |
| | (Increase) / Decrease in Other Non-Current Assets | (30.67) | 0.34 |
| | (Increase) / Decrease in Other Current Assets | (6.02) | 17.68 |
| | Increase / (Decrease) in Other Current Liabilities | 89.12 | 45.27 |
| | Increase / (Decrease) in Provisions | (0.37) | 2.08 |
| | Increase / (Decrease) in Trade Payables | 147.49 | (133.96) |
| | Increase / (Decrease) in Other Financial Liabilities | (8.63) | (271.87) |
| | Cash Generated from Operations | (2.29) | (551.34) |
| | Direct Taxes paid (net of Refunds Received) | (21.88) | (52.81) |
| | Net Cash Flow From Operating Activity [A] | (24.17) | (604.15) |
| B. | CASH FLOW FROM INVESTING ACTIVITIES: | | |
| | Purchase of Property,Plant & Equip & Other Intangible Assets | 18.81 | (28.55) |
| | Proceeds from Sale of fixed assets | - | 30.04 |
| | Loan Given | (255.31) | 1,572.99 |
| | Profit / (Loss) on Consolidation | - | (578.10) |
| | Bank deposits with bank having maturity within 12 months | (0.08) | (19.97) |
| | Interest Received | 94.56 | 251.01 |
| | Net cash used in Investing Activities [B] | (142.02) | 1,227.42 |
| C. | CASH FLOW FROM FINANCING ACTIVITIES: | | |
| | Proceeds from Long Term Borrowings | (11.02) | 5.41 |
| | Proceeds from Short Term Borrowings | | (512.84) |
| | Proceeds from share issued subsidiary to non controlling interest | - | 1.50 |
| | Interest Paid | (6.74) | (2.73) |
| | Net cash used in Financing activities [C] | (17.76) | (508.65) |
| | Net Increase in Cash and Cash Equivalents [A+B+C] | (183.95) | 114.62 |
| | Cash & Cash Equivalents at the beginning of the year | 347.27 | 232.65 |
| | Cash & Cash Equivalents at th end of the period/year | 163.32 | 347.27 |

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

Pandoo Naig
Managing Director
DIN No. 00158221


Place: Thane
Date : 12 Nov 2020

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

₹ In Lakhs

| Sr. No | Particulars | CONSOLIDATED | | | | | |
|----------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | 30.09.2020 | 30.06.2020 | 30.09.2019 | 30.09.2020 | 30.09.2019 | 31.03.2020 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Segment Revenue | | | | | | |
| | Advisory Services | 66.17 | 65.43 | 84.45 | 131.60 | 140.48 | 371.42 |
| | Broking Services | 45.21 | 32.69 | 50.00 | 77.90 | 166.04 | 254.91 |
| | NBFC Business | 14.42 | 14.58 | - | 29.00 | - | 39.91 |
| | Total | 125.80 | 112.70 | 134.45 | 238.50 | 306.52 | 666.24 |
| | Others Unallocated Income | - | - | 10.74 | - | 10.74 | 31.27 |
| | Net Sales / Income from Operations | 125.80 | 112.70 | 145.19 | 238.50 | 317.26 | 697.51 |
| 2 | Segment Results | | | | | | |
| | Profit / (Loss) before Tax and interest from each segment | | | | | | |
| | Advisory Services | (64.74) | (60.64) | (146.01) | (125.38) | (198.46) | (346.69) |
| | Broking Services | (0.55) | (6.44) | (48.80) | (6.99) | (65.22) | (52.24) |
| | NBFC Business | 10.02 | 10.22 | - | 20.24 | - | (3.31) |
| | Total | (55.27) | (56.86) | (194.82) | (112.13) | (263.69) | (402.24) |
| | Less : Finance Costs | 6.35 | 0.39 | (0.26) | 6.74 | 0.54 | 2.73 |
| | Add : Unallocable Income net of Un-allocable Expenditure | 47.87 | 48.30 | 109.62 | 96.17 | 113.72 | 250.12 |
| | Total Profit / (Loss) Before Tax | (13.75) | (8.95) | (84.93) | (22.70) | (150.50) | (154.85) |
| 3 | Capital Employed | | | | | | |
| | Segment Assets | | | | | | |
| | Advisory Services | 1,225.69 | 1,309.40 | 44.43 | 1,225.69 | 44.43 | 1,598.21 |
| | Broking Services | 391.51 | 425.09 | 143.78 | 391.51 | 143.78 | 435.93 |
| | NBFC Business | 558.44 | 550.02 | - | 558.44 | - | 539.60 |
| | Unallocated | 7,288.30 | 7,111.43 | 9,368.10 | 7,288.30 | 9,368.10 | 6,701.59 |
| | Total | 9,463.94 | 9,395.94 | 9,556.31 | 9,463.94 | 9,556.31 | 9,275.33 |
| | Segment Liabilities | | | | | | |
| | Advisory Services | 406.00 | 334.97 | 417.97 | 406.00 | 417.97 | 66.15 |
| | Broking Services | 325.08 | 374.17 | 453.54 | 325.08 | 453.54 | 305.49 |
| | NBFC Business | 3.20 | 10.28 | - | 3.20 | - | 9.27 |
| | Unallocated | 264.44 | 194.74 | 193.67 | 264.44 | 193.67 | 401.23 |
| | Total | 998.72 | 914.16 | 1,065.18 | 998.72 | 1,065.18 | 782.14 |

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 : 12 Nov 2020