



**LIMITED REVIEW REPORT**

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Onelife Capital Advisors Limited** ("the Company") for the quarter ended 30<sup>th</sup> September, 2023 and year to date results for the period from April 1, 2023 to September 30, 2023 together with notes thereon (the statement), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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

**CA N R Tibrewala**  
Partner  
Membership No. 046397  
UDIN: 23046397BGZFJE5693



Place: Mumbai  
Date: October 31, 2023



LIMITED REVIEW REPORT

To Board of Directors of  
Onelife Capital Advisors Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Onelife Capital Advisors Limited ("the Parent") and its subsidiaries (collectively referred to as "the Group")** for the quarter ended September 30, 2023 and year to date results from April 1, 2023 to September 30, 2023 together with related notes thereon (the statement), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This Statement, is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. The Statement includes the results of the following entities:
  - i. Dealmoney Distribution and Advisory Services Private Limited, wholly owned subsidiary
  - ii. Dealmoney Commodities Private Limited, wholly owned subsidiary
  - iii. Eyelied Infrastructure Private Limited, Wholly owned subsidiary
  - iv. Dealmoney Insurance Broking Private Limited, Wholly owned subsidiary
  - v. Sarsan Securities Private Limited, Wholly owned subsidiary
  - vi. Dealmoney Financial Services Private Limited, subsidiary
6. Based on our review conducted and procedures performed as stated in paragraph 4 above and based on the consideration of the review report of other auditors referred to in paragraph 9 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the



SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The Auditors of Subsidiary "Dealmoney Commodities Private Limited" have modified their opinion and have highlighted the fact regarding the merger of Dealmoney Securities Private Limited (DSPL) with Dealmoney Commodities Private Limited (DCPL), which was approved by NCLT on 19<sup>th</sup> July, 2021. However, as the merger process and on-going and also the books of accounts have not been merged as on September 30, 2023. Hence the figures reported in the results are subject to adjustments of the financial results of DSPL therein, including figures for the preceding periods.

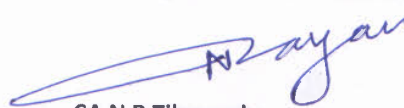
The Auditors of Subsidiary "Dealmoney Commodities Private Limited" and "Sarsan Securities Private Limited" have drawn attention to the basis of accounting followed by these two subsidiaries and have highlighted in their review report that "The basis of accounting used by the Company's Management for the preparation of the accompanying Statement is not in accordance with the requirements of the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act"), read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), which is the applicable financial reporting framework for the Company. The Statement has been prepared by the Company's Management solely to assist the Management of the Holding Company in the preparation of its consolidated financial results for the quarter ended September 30, 2023 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time and therefore, it may not be suitable for other purpose. This review report is issued solely for the aforementioned purpose and accordingly should not be used for any other purpose or to any other party without their prior written consent."

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

7. We did not review the financial results of six subsidiaries included in the unaudited consolidated financial results, whose financial results reflect, before consolidated adjustments total assets of Rs. 6812.18 lakhs as at September 30, 2023, total revenue of Rs.34.23 lakhs for the quarter and Rs. 143.97 lakhs for the period April 01, 2023 to September 30, 2023; total comprehensive loss of Rs. 10.10 lakhs for the quarter ended September 30, 2023 and Rs. 68.71 lakhs for the period April 01, 2023 to September 30, 2023; and net cash Outflow amounting to Rs. 309.77 for the half year ended September 30, 2023 as considered in statement. These financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the said subsidiaries, is based solely on the reports of such other auditors.

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

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



CA N R Tibrewala  
Partner  
Membership No. 046397  
UDIN: 23046397BGZFJF2657



Place: Mumbai  
Date: October 31, 2023

**ONELIFE CAPITAL ADVISORS LIMITED**  
**Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2023**

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	98.50	74.50	60.50	173.00	125.25	313.00
2	Other Income	68.95	69.03	48.11	137.98	83.62	257.36
3	<b>Total Income (1 + 2)</b>	<b>167.45</b>	<b>143.53</b>	<b>108.61</b>	<b>310.98</b>	<b>208.87</b>	<b>570.36</b>
4	<b>Expenses</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress & Stock-In-Trade	-	-	-	-	-	-
	Employee Benefits Expense	27.37	26.26	34.08	53.63	63.19	115.04
	Finance Costs	5.37	18.70	20.32	24.07	44.24	126.89
	Depreciation and Amortisation Expense	0.13	0.13	0.15	0.27	0.44	0.66
	Other Expenses	132.90	96.44	51.69	229.34	92.94	322.22
	<b>Total Expenses (4)</b>	<b>165.77</b>	<b>141.54</b>	<b>106.24</b>	<b>307.31</b>	<b>200.81</b>	<b>564.81</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>1.68</b>	<b>1.99</b>	<b>2.37</b>	<b>3.67</b>	<b>8.06</b>	<b>5.55</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit Before Tax (5 + 6)</b>	<b>1.68</b>	<b>1.99</b>	<b>2.37</b>	<b>3.67</b>	<b>8.06</b>	<b>5.55</b>
8	<b>Tax Expense</b>						
	(a) Current Tax	0.44	0.52	-	0.95	-	1.44
	(b) Deferred Tax Credit / (Charge)	-	-	-	-	-	3.19
	(c) Earlier Year	-	-	-	-	-	-
9	<b>Profit for the period (7 - 8)</b>	<b>1.24</b>	<b>1.47</b>	<b>2.37</b>	<b>2.71</b>	<b>8.06</b>	<b>0.92</b>
10	<b>Other Comprehensive income</b>						
	<b>(a) (i) Items that will not be reclassified to Profit and Loss</b>						
	Remeasurment of Defined Benefit Plans	-	-	-	-	-	(0.36)
	<b>(a) (ii) Income tax relating to items that will not be reclassified to profit or loss</b>	-	-	-	-	-	-
	<b>(b) (i) Items that will be reclassified to Profit and Loss</b>	-	-	-	-	-	-
	<b>(b) (ii) Income tax relating to items that will be reclassified to profit or loss</b>	-	-	-	-	-	-
	<b>Other Comprehensive income for the period (10)</b>	-	-	-	-	-	(0.36)
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>1.24</b>	<b>1.47</b>	<b>2.37</b>	<b>2.71</b>	<b>8.06</b>	<b>0.56</b>
12	<b>Paid-up equity share capital (Face Value - ₹ 10 per share)</b>	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	<b>Other Equity</b>	-	-	-	-	-	9,566.30
14	<b>Earnings Per Share (of ₹ 10/- each) (not annualised): Basic and Diluted earnings per share ₹</b>	0.01	0.01	0.02	0.02	0.06	0.01

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

PRABHA  
KARA  
NAIG  
**Prabhakara Naig**  
Whole-time Director  
DIN : 00716975

Place: Thane  
Date : 31-Oct-2023

**ONELIFE CAPITAL ADVISORS LIMITED**

**Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2023**

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	130.05	181.98	94.25	312.03	176.73	444.41
2	Other Income	11.58	23.53	19.60	35.11	39.06	97.91
3	<b>Total Income (1 + 2)</b>	<b>141.63</b>	<b>205.51</b>	<b>113.85</b>	<b>347.14</b>	<b>215.79</b>	<b>542.32</b>
4	<b>Expenses</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress & Stock-In-Trade	-	-	-	-	-	-
	Employee Benefits Expense	(13.86)	102.76	68.25	88.91	100.66	280.53
	Finance Costs	16.17	29.78	20.32	45.95	44.24	149.92
	Depreciation and Amortisation Expense	2.72	2.78	0.17	5.50	0.49	5.44
	Other Expenses	148.51	104.87	65.02	253.38	112.40	354.39
	<b>Total Expenses (4)</b>	<b>153.55</b>	<b>240.19</b>	<b>153.76</b>	<b>393.74</b>	<b>257.79</b>	<b>790.27</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>(11.92)</b>	<b>(34.68)</b>	<b>(39.91)</b>	<b>(46.60)</b>	<b>(42.00)</b>	<b>(247.95)</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit Before Tax (5 + 6)</b>	<b>(11.92)</b>	<b>(34.68)</b>	<b>(39.91)</b>	<b>(46.60)</b>	<b>(42.00)</b>	<b>(247.95)</b>
8	<b>Tax Expense</b>						
	(a) Current Tax	5.96	6.89	3.85	12.86	6.79	3.44
	(b) Deferred Tax Credit / (Charge)	3.33	3.21	0.04	6.54	(0.61)	(3.41)
	(c) Earlier Year	-	-	-	-	-	-
9	<b>Profit for the period (7 - 8)</b>	<b>(21.21)</b>	<b>(44.79)</b>	<b>(43.80)</b>	<b>(66.00)</b>	<b>(48.18)</b>	<b>(247.98)</b>
	<b>Attributable to</b>						
	Owners of the Company	(21.18)	(44.78)	(43.79)	(65.96)	(48.16)	(247.87)
	Non - Controlling Interest	(0.03)	(0.01)	(0.01)	(0.04)	(0.02)	(0.11)
10	<b>Other Comprehensive income</b>						
	<b>(a) (i) Items that will not be reclassified to Profit and Loss</b>						
	Remeasurement of Defined Benefit Plans	-	-	-	-	-	(0.36)
	<b>(a) (ii) Income tax relating to items that will not be reclassified to profit or loss</b>	-	-	-	-	-	-
	<b>(b) (i) Items that will be reclassified to Profit and Loss</b>	-	-	-	-	-	-
	<b>(b) (ii) Income tax relating to items that will be reclassified to profit or loss</b>	-	-	-	-	-	-
	<b>Other Comprehensive income for the period (10)</b>	-	-	-	-	-	(0.36)
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>(21.21)</b>	<b>(44.79)</b>	<b>(43.80)</b>	<b>(66.00)</b>	<b>(48.18)</b>	<b>(248.34)</b>
	<b>Other Comprehensive income Attributable to</b>						
	Owners of the Company	-	-	-	-	-	(0.36)
	Non - Controlling Interest	-	-	-	-	-	-
	<b>Total Other Comprehensive income Attributable to</b>						
	Owners of the Company	(21.18)	(44.78)	(43.79)	(65.96)	(48.16)	(248.23)
	Non - Controlling Interest	(0.03)	(0.01)	(0.01)	(0.04)	(0.02)	(0.11)
12	<b>Paid-up equity share capital (Face Value - ₹ 10 per share)</b>	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	<b>Other Equity</b>	-	-	-	-	-	6,865.74
14	<b>Earnings Per Share (of ₹ 10/- each) (not annualised):</b>						
	<b>Basic and Diluted earnings per share ₹</b>	(0.16)	(0.34)	(0.33)	(0.49)	(0.36)	(1.86)

**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 October 31, 2023 and have been subject to limited review by the Statutory auditors of the Company.

- 3 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.

The merger of Dealmoney Securities Private Limited (DSPL) with Dealmoney Commodities Private Limited (DCPL), which was approved by NCLT on 19th July, 2021. However, as the merger process is on-going and also the books of accounts of DSPL and DCPL have not been merged as on 30th September, 2023. Hence the figures reported in the results of DSPL therein, including figures for the preceding periods. Our opinion in this report is modified in respect of this matter.

- 4 The Segment reporting as per Indian Accounting Standard 108 is enclosed.
- 5 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**

**PRABHAK  
ARA NAIG**

**Prabhakara Naig  
Whole-time Director  
DIN : 00716975**

**Place: Thane  
Date : 31-Oct-2023**



**ONELIFE CAPITAL ADVISORS LIMITED**  
**Standalone Statement of Assets and Liabilities**

[Figures in ₹ lakhs unless stated otherwise]

PARTICULARS	STANDALONE AS ON	
	30.09.2023	31.03.2023
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non - Current Assets</b>		
(a) Property, Plant and Equipment	2.20	2.47
(b) Capital Work-in-Progress	-	-
(c) Investments Property	-	-
(d) Other Intangible Assets	5.49	5.49
(e) Financial Assets		
(i) Investments	3,198.66	3,036.26
(ii) Loans	41.40	41.40
(iii) Other Financial Assets	-	-
(f) Deferred Tax Assets (Net)	-	-
(g) Non Current Tax Assets	323.66	299.18
(h) Other Non - Current Assets	87.47	87.47
<b>Total Non - Current Assets</b>	<b>3,658.88</b>	<b>3,472.27</b>
<b>Current Assets</b>		
(a) Financial Assets		
(i) Trade Receivables	525.21	557.32
(ii) Investment	-	-
(iii) Cash and Cash Equivalents	20.51	331.15
(iv) Bank Balance other than (iii) above	-	-
(v) Loans	7,365.89	8,059.25
(vi) Other Financial Assets	44.26	43.80
(b) Other Current Assets	3.51	-
<b>Total Current Assets</b>	<b>7,959.38</b>	<b>8,991.51</b>
<b>TOTAL - ASSETS</b>	<b>11,618.26</b>	<b>12,463.79</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	1,336.00	1,336.00
(b) Other Equity	9,569.02	9,566.30
<b>Total Equity</b>	<b>10,905.02</b>	<b>10,902.30</b>
<b>LIABILITIES</b>		
<b>Non - Current Liabilities</b>		
(a) Financial Liabilities		
Borrowings	-	-
(b) Provisions	12.27	7.52
(c) Deferred Tax Liabilities(Net)	3.19	3.19
<b>Total Non - Current Liabilities</b>	<b>15.46</b>	<b>10.71</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	293.77	804.45
(ii) Trade Payables		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of creditors other than micro enterprises and small enterprises	126.88	480.51
(iii) Other Financial Liabilities	144.20	146.01
(b) Other Current Liabilities	130.53	113.61
(c) Provisions	2.40	6.19
<b>Total Current Liabilities</b>	<b>697.78</b>	<b>1,550.77</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>11,618.26</b>	<b>12,463.79</b>

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

PRABHAK  
ARA NAIG

**Prabhakara Naig**  
**Whole-time Director**  
**DIN : 00716975**

Place: Thane  
Date : 31 Oct 2023



**ONELIFE CAPITAL ADVISORS LIMITED**

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2023**

₹ In Lakhs

	PARTICULARS	CONSOLIDATED AS ON	
		30.09.2023	31.03.2023
		Unaudited	Audited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	<b>Net Profit/(Loss) before tax and Extraordinary Items</b>	<b>(46.60)</b>	<b>(247.96)</b>
	Adjustments for:		
	Depreciation and Amortisation Expense	5.50	5.44
	Provision for Doubtful Deposits	3.80	4.38
	Interest Paid	45.95	149.92
	Interest Income	(30.17)	(76.23)
	<b>Operating Loss Before Working Capital Changes</b>	<b>(21.52)</b>	<b>(164.46)</b>
	<b>Adjustments for:</b>		
	(Increase) / Decrease in Trade Receivables	29.87	(100.52)
	(Increase) / Decrease in Other Financial Assets	(0.48)	28.39
	(Increase) / Decrease in Other Non-Current Assets	15.67	-
	(Increase) / Decrease in Other Current Assets	(11.68)	0.46
	Increase / (Decrease) in Other Current Liabilities	(4.11)	18.50
	Increase / (Decrease) in Provisions	10.97	4.83
	Increase / (Decrease) in Trade Payables	(377.90)	249.32
	Increase / (Decrease) in Other Financial Liabilities	136.09	1,830.34
	<b>Cash Generated from Operations</b>	<b>(223.09)</b>	<b>1,866.86</b>
	Direct Taxes paid (net of Refunds Received)	(37.53)	(14.86)
	<b>Net Cash Flow From Operating Activity</b> [A]	<b>(260.63)</b>	<b>1,852.01</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase of Property, Plant & Equip & Other Intangible Assets	-	(665.55)
	Investments	(162.40)	(1,395.00)
	Loan Given	(579.58)	764.54
	Bank deposits with bank having maturity within 12 months	0.28	(0.05)
	Interest Received	30.17	76.23
	<b>Net cash used in Investing Activities</b> [B]	<b>(711.53)</b>	<b>(1,219.82)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Long Term Borrowings	1,342.75	435.73
	Proceeds from Short Term Borrowings	(634.41)	(613.15)
	Interest Paid	(45.95)	(149.92)
	<b>Net cash used in Financing activities</b> [C]	<b>662.39</b>	<b>(327.33)</b>
	<b>Net Increase in Cash and Cash Equivalents</b> [A+B+C]	<b>(309.77)</b>	<b>304.85</b>
	<b>Cash &amp; Cash Equivalents at the beginning of the year</b>	<b>409.22</b>	<b>104.37</b>
	<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>99.45</b>	<b>409.22</b>

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

PRABHAK  
ARA NAIG  
Prabhakara Naig  
Whole-time Director  
DIN : 00716975

Place: Thane  
Date : 31 Oct 2023

**ONELIFE CAPITAL ADVISORS LIMITED**  
**STANDALONE CASH FLOW STATEMENT AS ON 30 SEPTEMBER, 2023**

₹ In Lakhs

	PARTICULARS	STANDALONE AS ON	
		30.09.2023	31.03.2023
		Unaudited	Audited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	<b>Net Profit/(Loss) before tax and Extraordinary Items</b>	3.67	5.55
	Adjustments for:		
	Depreciation and Amortisation Expense	0.27	0.66
	Interest Paid	24.07	126.89
	Interest Income	(137.98)	(237.36)
	<b>Operating Loss Before Working Capital Changes</b>	<b>(109.97)</b>	<b>(104.26)</b>
	<b>Adjustments for:</b>		
	(Increase) / Decrease in Trade Receivables	32.11	(88.04)
	(Increase) / Decrease in Other Financials Assets	(0.46)	3.77
	Increase / (Decrease) in Other Current Liabilities	16.92	26.84
	Increase / (Decrease) in Provisions	0.95	3.55
	Increase / (Decrease) in Trade Payables	(353.63)	214.09
	Increase / (Decrease) in Other Financial Liabilities	(1.81)	8.84
	<b>Cash Generated from Operations</b>	<b>(419.39)</b>	<b>64.79</b>
	Direct Taxes paid (net of Refunds Received)	(25.43)	(10.98)
	<b>Net Cash Flow From Operating Activity [A]</b>	<b>(444.82)</b>	<b>53.80</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase of Property, Plant & Equip & Other Intangible Assets	-	(0.50)
	Loan Given	693.36	759.78
	Interest Received	137.98	237.36
	<b>Net cash used in Investing Activities [B]</b>	<b>668.93</b>	<b>996.65</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Short Term Borrowings	(510.68)	(614.42)
	Interest Paid	(24.07)	(126.89)
	<b>Net cash used in Financing activities [C]</b>	<b>(534.75)</b>	<b>(741.31)</b>
	<b>Net Increase in Cash and Cash Equivalents [A+B+C]</b>	<b>(310.64)</b>	<b>309.14</b>
	<b>Cash &amp; Cash Equivalents at the beginning of the year</b>	<b>331.15</b>	<b>22.01</b>
	<b>Cash &amp; Cash Equivalents at th end of the period/year</b>	<b>20.51</b>	<b>331.15</b>

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

**Place: Thane**  
**Date : 31 Oct 2023**

**PRABHAK**  
**ARA NAIG**  
**Prabhakara Naig**  
**Whole-time Director**  
**DIN : 00716975**

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

₹ In Lakhs

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue</b>						
	Advisory Services	98.50	74.50	60.50	173.00	125.25	313.00
	Broking Services	(42.74)	47.60	3.02	4.86	5.59	10.96
	NBFC Business	74.28	59.88	30.73	134.16	45.89	120.45
	<b>Total</b>	<b>130.05</b>	<b>181.98</b>	<b>94.25</b>	<b>312.03</b>	<b>176.73</b>	<b>444.41</b>
	Others Unallocated Income	-	-	-	-	-	-
	<b>Net Sales / Income from Operations</b>	<b>130.05</b>	<b>181.98</b>	<b>94.25</b>	<b>312.03</b>	<b>176.73</b>	<b>444.41</b>
<b>2</b>	<b>Segment Results</b>						
	<b>Profit / (Loss) before Tax and interest from each segment</b>						
	Advisory Services	(56.13)	(45.21)	(16.31)	(101.34)	(17.05)	(85.05)
	Broking Services	(8.92)	(34.83)	(37.30)	(43.76)	(40.44)	(166.50)
	NBFC Business	66.01	57.34	23.71	123.35	36.10	104.35
	<b>Total</b>	<b>0.96</b>	<b>(22.70)</b>	<b>(29.91)</b>	<b>(21.74)</b>	<b>(21.39)</b>	<b>(147.20)</b>
	Less : Finance Costs	16.17	29.78	20.32	45.95	44.24	149.92
	Add : Unallocable Income net of Unallocable Expenditure	3.29	17.80	10.31	21.09	23.63	49.16
	<b>Total Profit / (Loss) Before Tax</b>	<b>(11.92)</b>	<b>(34.68)</b>	<b>(39.91)</b>	<b>(46.60)</b>	<b>(42.00)</b>	<b>(247.95)</b>
<b>3</b>	<b>Capital Employed</b>						
	<b>Segment Assets</b>						
	Advisory Services	607.08	578.56	691.38	607.08	691.38	949.30
	Broking Services	285.10	176.26	128.40	285.10	128.40	291.13
	NBFC Business	3,426.61	2,205.16	2,023.09	3,426.61	2,023.09	1,738.35
	Unallocated	8,462.02	9,320.48	7,729.04	8,462.02	7,729.04	9,394.65
	<b>Total</b>	<b>12,780.81</b>	<b>12,280.46</b>	<b>10,571.90</b>	<b>12,780.81</b>	<b>10,571.90</b>	<b>12,373.43</b>
	<b>Segment Liabilities</b>						
	Advisory Services	340.87	731.05	551.53	340.87	551.53	696.70
	Broking Services	498.94	517.82	169.60	498.94	169.60	1,391.09
	NBFC Business	13.57	5.01	2.47	13.57	2.47	3.42
	Unallocated	3,790.43	2,870.41	1,445.14	3,790.43	1,445.14	2,079.20
	<b>Total</b>	<b>4,643.80</b>	<b>4,124.29</b>	<b>2,168.74</b>	<b>4,643.80</b>	<b>2,168.74</b>	<b>4,170.42</b>

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

**PRABHAK**  
**ARA NAIG**

Prabhakara Naig  
Whole-time Director  
DIN : 00716975

Place: Thane  
Date : 31-Oct-2023