

## LIMITED REVIEW REPORT

To The Board of Directors  
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 30<sup>th</sup> September, 2021 together with 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.

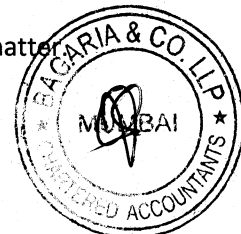
The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 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.

2. 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.
3. 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.
4. We draw your attention to Note No. 4 of the accompanying statement, regarding the assessment made by Management relating to impact of COVID-19 pandemic on the operations of the Company

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

5. We draw your attention to Note No. 5 to the Statement, the Auditors of "Dealmoney Distribution and Advisory Services Private Limited" ("the Subsidiary") have without modifying their conclusion on the unaudited financial results, highlighted material uncertainty related to going concern in view of the Subsidiary's net worth been fully eroded, net cash loss incurred by the Subsidiary of Rs. 11.76 lakhs and Rs. 23.32 lakhs during the quarter and half year ended 30<sup>th</sup> September 2021 and the Subsidiary's current liabilities exceeded its current assets by Rs. 777.08 lakhs as at 30<sup>th</sup> September 2021. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Subsidiary's ability to continue as a going concern. However, the financial statements of the Subsidiary have been prepared on a going concern basis based on the ability and commitment of Onelife Capital Advisors Limited to provide adequate finances to the subsidiary from time to time.

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

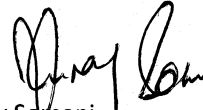


6. The comparative financial information of the Company for the corresponding quarter ended Jun 30, 2021, for the quarter and half year ended September 30, 2020 were reviewed and for the year ended March 31, 2021 were audited by the predecessor auditor who expressed an unmodified conclusion/ opinion on those financial results on August 13, 2021, November 12, 2020 and June 30, 2021 respectively.

**For Bagaria & Co. LLP**

Chartered Accountants

Firm Registration No: 113447W/W-100019

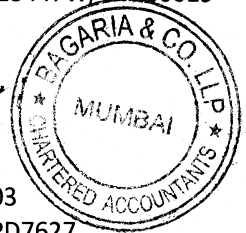


Vinay Sonani

Partner

Membership No. 143503

UDIN: 21143503AAAAPD7627



Mumbai

12<sup>th</sup> November, 2021

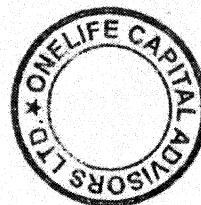
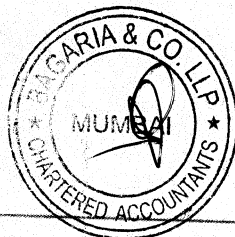
**ONELIFE CAPITAL ADVISORS LIMITED**  
Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2021

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	75.00	70.00	66.00	145.00	131.00	267.00
2	Other Income	76.00	67.57	68.74	143.57	132.32	255.32
3	<b>Total Income (1 + 2)</b>	<b>151.00</b>	<b>137.57</b>	<b>134.74</b>	<b>288.57</b>	<b>263.32</b>	<b>522.32</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	35.97	38.74	31.26	74.71	63.01	138.23
	Finance Costs	0.97	-	-	0.97	-	-
	Depreciation and Amortisation Expense	6.47	8.26	19.75	14.73	39.50	76.75
	Other Expenses	104.75	88.92	80.01	193.67	154.69	306.31
	<b>Total Expenses (4)</b>	<b>148.16</b>	<b>135.92</b>	<b>131.02</b>	<b>284.08</b>	<b>257.20</b>	<b>521.29</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>2.84</b>	<b>1.65</b>	<b>3.72</b>	<b>4.49</b>	<b>6.12</b>	<b>1.03</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit Before Tax (5 + 6)</b>	<b>2.84</b>	<b>1.65</b>	<b>3.72</b>	<b>4.49</b>	<b>6.12</b>	<b>1.03</b>
8	<b>Tax Expense</b>						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax Credit / (Charge)	-	-	-	-	-	-
	(c) Earlier Year	-	-	-	-	-	-
9	<b>Profit for the period (7 - 8)</b>	<b>2.84</b>	<b>1.65</b>	<b>3.72</b>	<b>4.49</b>	<b>6.12</b>	<b>1.03</b>
10	<b>Other Comprehensive income</b>						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plans	(0.97)	0.97	-	-	-	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)	0.97	-	-	-	2.72
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>1.87</b>	<b>2.62</b>	<b>3.72</b>	<b>4.49</b>	<b>6.12</b>	<b>3.75</b>
12	<b>Paid-up equity share capital (Face Value - ₹10 per share)</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>
13	<b>Other Equity</b>						
14	<b>Earnings Per Share (of ₹ 10/- each) (not annualised):</b>						
	Basic and Diluted earnings per share ₹	0.02	0.01	0.03	0.03	0.05	0.01

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

Place: Thane  
Date : 12-Nov-2021



*Jais*

Pandoo Naig  
Managing Director  
DIN No. 00158221

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

[Figures in Rs. lakhs unless stated otherwise]

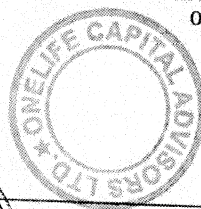
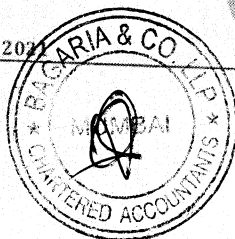
PARTICULARS	STANDALONE AS ON	
	30.09.2021 (Unaudited)	31.03.2021 (Audited)
<b>ASSETS</b>		
<b>Non - Current Assets</b>		
(a) Property, Plant and Equipment	3.39	5.25
(b) Capital Work-in-Progress	-	-
(c) Investments Property	-	-
(d) Other Intangible Assets	-	-
(e) Financial Assets	15.43	27.36
(i) Investments	-	-
(ii) Loans	3,036.26	3,036.26
(iii) Other Financial Assets	41.40	41.40
(f) Deferred Tax Assets (Net)	-	-
(g) Non Current Tax Assets	-	-
(h) Other Non - Current Assets	274.23	235.05
	87.47	87.47
<b>Total Non - Current Assets</b>	<b>3,458.18</b>	<b>3,432.79</b>
<b>Current Assets</b>		
(a) Financial Assets		
(i) Trade Receivables	264.62	108.02
(ii) Cash and Cash Equivalents	17.61	45.05
(iii) Bank Balance other than (ii) above	-	-
(iv) Loans	-	-
(v) Other Financial Assets	7,674.99	7,511.30
(b) Other Current Assets	43.80	43.82
	2.93	-
<b>Total Current Assets</b>	<b>8,003.95</b>	<b>7,708.19</b>
<b>TOTAL - ASSETS</b>	<b>11,462.13</b>	<b>11,140.99</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	1,336.00	1,336.00
(b) Other Equity	9,567.42	9,562.93
<b>Total Equity</b>	<b>10,903.42</b>	<b>10,898.93</b>
<b>LIABILITIES</b>		
<b>Non - Current Liabilities</b>		
(a) Financial Liabilities		
Borrowings	-	-
(b) Provisions	8.06	7.84
<b>Total Non - Current Liabilities</b>	<b>8.06</b>	<b>7.84</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	151.59	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	191.16	-
(iii) Other Financial Liabilities	89.42	91.60
(b) Other Current Liabilities	118.48	88.40
(c) Provisions	-	0.22
(d) Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>550.65</b>	<b>234.22</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>11,462.13</b>	<b>11,140.99</b>

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 2021

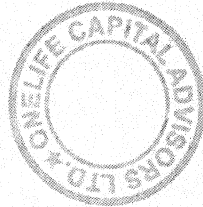


**ONELIFE CAPITAL ADVISORS LIMITED**  
**STANDALONE CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2021**

₹ In Lakhs

PARTICULARS	STANDALONE AS ON	
	30.09.2021	31.03.2021
	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit/(Loss) before tax and Extraordinary Items	4.49	1.03
Adjustments for:		
Depreciation and Amortisation Expense	14.73	76.75
Interest Paid	0.97	-
Interest Income	(135.75)	(255.23)
<b>Operating Loss Before Working Capital Changes</b>	<b>(115.56)</b>	<b>(177.45)</b>
Adjustments for:		
(Increase) / Decrease in Trade Receivables	(156.60)	116.69
(Increase) / Decrease in Other Financials Assets	0.02	(43.70)
(Increase) / Decrease in Other Non-Current Assets	3.73	-
(Increase) / Decrease in Other Current Assets	(2.93)	7.50
Increase / (Decrease) in Other Current Liabilities	30.08	28.79
Increase / (Decrease) in Provisions	(0.00)	1.79
Increase / (Decrease) in Trade Payables	191.16	(124.20)
Increase / (Decrease) in Other Financial Liabilities	(2.17)	9.50
<b>Cash Generated from Operations</b>	<b>(52.27)</b>	<b>(181.08)</b>
Direct Taxes paid (net of Refunds Received)	(42.91)	11.13
<b>Net Cash Flow From Operating Activity [A]</b>	<b>(95.18)</b>	<b>(169.95)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Property, Plant & Equip & Other Intangible Assets Investments	(0.94)	-
Loan Given	-	43.80
Interest Received	(163.69)	(355.74)
<b>Net cash used in Investing Activities [B]</b>	<b>135.75</b>	<b>255.23</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from Short Term Borrowings	97.59	-
Repayment of Borrowings (Net)	-	-
Interest Paid	(0.97)	-
<b>Net cash used in Financing activities [C]</b>	<b>96.62</b>	<b>-</b>
<b>Net Increase in Cash and Cash Equivalents [A+B+C]</b>	<b>(27.44)</b>	<b>(226.66)</b>
Cash & Cash Equivalents at the beginning of the year	45.05	271.71
Cash & Cash Equivalents at th end of the period/year	17.61	45.05

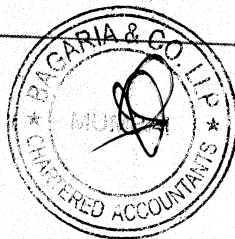
For and on behalf of the Board of Directors  
Onelife Capital Advisors Limited



*[Signature]*

Pandoo Naig  
Managing Director  
DIN No. 00158221

Place: Thane  
Date : 12 Nov 2021



## LIMITED REVIEW REPORT

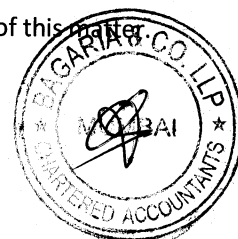
To Board of Directors of  
Onelife Capital Advisors Limited

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 and half year ended 30<sup>th</sup> September, 2021 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 as amended.
2. The 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 "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.

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.

4. 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
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditors referred to in paragraph 8 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 your attention to Note No. 4 of the accompanying statement, regarding the assessment made by the Parent's Management relating to impact of COVID-19 pandemic on the operations of the Group.

Our conclusion on the statement is not modified in respect of this



7. We draw your attention to Note No. 5 to the Statement, the Auditors of "Dealmony Distribution and Advisory Services Private Limited" ("the Subsidiary") have without modifying their conclusion on the unaudited financial results, highlighted material uncertainty related to going concern in view of the Subsidiary's net worth been fully eroded, net cash loss incurred by the Subsidiary of Rs. 11.76 lakhs and Rs. 23.32 lakhs during the quarter and half year ended 30<sup>th</sup> September 2021 and the Subsidiary's current liabilities exceeded its current assets by Rs. 777.08 lakhs as at 30<sup>th</sup> September 2021. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Subsidiary's ability to continue as a going concern. However, the financial statements of the Subsidiary have been prepared on a going concern basis based on the ability and commitment of the Parent to provide adequate finances to the subsidiary from time to time.

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

8. We did not review the financial results of 6 subsidiaries included in the unaudited consolidated financial results, whose financial results reflect before consolidated adjustments, total assets of Rs. 2502.62 lakhs as at 30<sup>th</sup> September, 2021, total revenue of Rs. 32.34 lakhs & Rs. 65.03 lakhs, total comprehensive loss of Rs. 13.02 lakhs & Rs. 26.56 lakhs for the quarter and half year ended 30<sup>th</sup> September, 2021, respectively, and the net Cash outflow amounting to Rs. 40.08 lakhs for the half year ended 30<sup>th</sup> September, 2021, as considered in the 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 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 the above matter.

9. The comparative financial information of the Group for the corresponding quarter ended Jun 30, 2021, for the quarter and half year ended September 30, 2020 were reviewed and for the year ended March 31, 2021 were audited by the predecessor auditor who expressed an unmodified conclusion/ opinion on those financial results on August 13, 2021, November 12, 2020 and June 30, 2021 respectively.

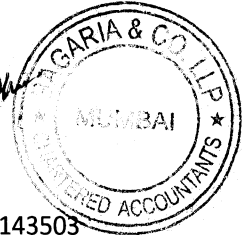
Mumbai  
12<sup>th</sup> November, 2021

**For Bagaria & Co. LLP**  
**Chartered Accountants**  
**Firm Registration No:113447W/W-100019**



Vinay Somani  
Partner

Membership No. 143503  
UDIN: 21143503AAAAPE3924



**ONELIFE CAPITAL ADVISORS LIMITED**

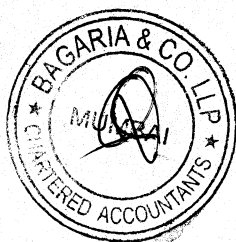
**Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2021**

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	93.16	87.95	126.13	181.11	238.84	453.97
2	Other Income	59.83	52.27	49.55	112.10	97.90	202.25
3	<b>Total Income (1 + 2)</b>	<b>152.99</b>	<b>140.22</b>	<b>175.68</b>	<b>293.21</b>	<b>336.74</b>	<b>656.22</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	40.64	44.82	42.08	85.46	89.36	176.30
	Finance Costs	0.98	-	6.35	0.98	6.74	1.37
	Depreciation and Amortisation Expense	6.51	8.30	19.92	14.81	39.86	77.26
	Other Expenses	112.29	93.67	121.08	205.96	223.48	394.91
	<b>Total Expenses (4)</b>	<b>160.42</b>	<b>146.79</b>	<b>189.43</b>	<b>307.21</b>	<b>359.44</b>	<b>649.84</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>(7.43)</b>	<b>(6.57)</b>	<b>(13.75)</b>	<b>(14.00)</b>	<b>(22.70)</b>	<b>6.38</b>
6	Exceptional Items	-	-	-	-	-	0.32
7	<b>Profit Before Tax (5 + 6)</b>	<b>(7.43)</b>	<b>(6.57)</b>	<b>(13.75)</b>	<b>(14.00)</b>	<b>(22.70)</b>	<b>6.06</b>
8	<b>Tax Expense</b>						
	(a) Current Tax	2.75	2.77	2.80	5.52	5.27	11.51
	(b) Deferred Tax Credit / (Charge)	-	2.55	-	2.55	-	-
	(c) Earlier Year	-	-	-	-	-	-
9	<b>Profit for the period (7 - 8)</b>	<b>(10.18)</b>	<b>(11.89)</b>	<b>(16.55)</b>	<b>(22.07)</b>	<b>(27.97)</b>	<b>(5.45)</b>
	Attributable to						
	Owners of the Company	(10.16)	(11.88)	(16.51)	(22.04)	(27.93)	(5.41)
	Non - Controlling Interest	(0.02)	(0.01)	(0.04)	(0.03)	(0.04)	(0.04)
10	<b>Other Comprehensive income</b>						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plans	(0.97)	0.97	-	-	-	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	-	-	-	-	-	-
	<b>Other Comprehensive income for the period (10)</b>	<b>(0.97)</b>	<b>0.97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.72</b>
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>(11.15)</b>	<b>(10.92)</b>	<b>(16.55)</b>	<b>(22.07)</b>	<b>(27.97)</b>	<b>(2.73)</b>
	<b>Other Comprehensive income Attributable to</b>						
	Owners of the Company	(0.97)	0.97	-	-	-	2.72
	Non - Controlling Interest	-	-	-	-	-	-
	<b>Total Other Comprehensive income Attributable to</b>						
	Owners of the Company	(11.13)	(10.91)	(16.51)	(22.04)	(27.93)	(2.69)
	Non - Controlling Interest	(0.02)	(0.01)	(0.04)	(0.03)	(0.04)	(0.04)
12	<b>Paid-up equity share capital (Face Value - ₹10 per share)</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>
13	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,153.03</b>
14	<b>Earnings Per Share (of ₹ 10/- each) (not annualised):</b>	<b>(0.08)</b>	<b>(0.09)</b>	<b>(0.12)</b>	<b>(0.17)</b>	<b>(0.21)</b>	<b>(0.04)</b>
	<b>Basic and Diluted earnings per share ₹</b>						

**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.





2 The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2021 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 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. 1348.36 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.

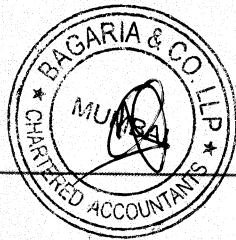
The Petition for the Scheme of Amalgamation of DSPL with DCPL was filed on 20 November 2019 with NCLT, Mumbai. The petition was admitted in the NCLT on 27 April 2020 and the NCLT in its order had given the next hearing date of 25 June 2020, which was further adjourned to 13 August 2020. The final order dated 19 July 2021 of NCLT is received during this Quarter. Consolidation of its accounts will be given effect in next quarter.

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

Place: Thane  
Date : 12-Nov-2021



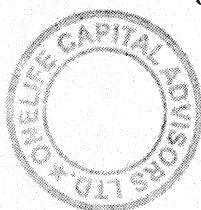
Pandoo Naig  
Managing Director  
DIN No. 00158221

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

[Figures in Rs. lakhs unless stated otherwise]

PARTICULARS	CONSOLIDATED AS ON	
	30.09.2021	31.03.2021
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	7.24	9.18
(b) Capital Work-in-Progress	-	-
(c) Investments Property	210.31	210.31
(d) Other Intangible Assets	15.43	27.36
(e) Financial Assets		
(i) Investments	632.00	632.00
(ii) Loans	41.40	41.40
(iii) Other Financial Assets	76.93	76.93
(f) Deferred Tax Assets (Net)	4.26	6.81
(g) Non Current Tax Assets	291.85	277.61
(h) Other Non - Current Assets	150.70	122.90
<b>Total Non-Current Assets</b>	<b>1,430.13</b>	<b>1,404.50</b>
<b>Current Assets</b>		
(a) Financial Assets		
(i) Trade Receivables	278.09	127.86
(ii) Cash and Cash Equivalents	79.80	119.88
(iii) Bank Balance other than (ii) above	30.36	30.33
(iv) Loans	7,093.78	6,960.67
(v) Other Financial Assets	386.85	397.34
(b) Other Current Assets	4.37	1.45
<b>Total Current Assets</b>	<b>7,873.26</b>	<b>7,637.53</b>
<b>TOTAL - ASSETS</b>	<b>9,303.39</b>	<b>9,042.03</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	1,336.00	1,336.00
(b) Other Equity	7,130.99	7,153.03
<b>Equity Attributable to Owner of the Company</b>	<b>8,466.99</b>	<b>8,489.03</b>
Non Controlling Interest	1.40	1.43
<b>Total Equity</b>	<b>8,468.39</b>	<b>8,490.46</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
Borrowings	-	-
Trade Payables	-	-
(b) Provisions	9.65	9.43
<b>Total Non-Current Liabilities</b>	<b>9.65</b>	<b>9.43</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	197.59	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	235.82	73.95
(iii) Other Financial Liabilities	207.20	209.91
(b) Other Current Liabilities	183.34	156.66
(c) Provisions	1.40	1.62
(d) Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>825.35</b>	<b>542.14</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>9,303.39</b>	<b>9,042.03</b>

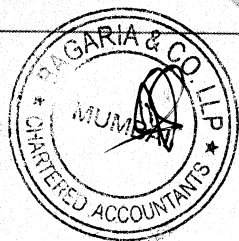
For and on behalf of the Board of Directors  
Onelife Capital Advisors Limited



*[Signature]*

Pandoo Naig  
Managing Director  
DIN No. 00158221

Place: Thane  
Date : 12 Nov 2021



**ONELIFE CAPITAL ADVISORS LIMITED**  
**CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2021**

₹ In Lakhs

	PARTICULARS	CONSOLIDATED AS ON	
		30.09.2021	31.03.2021
		(Unaudited)	(Audited)
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit/(Loss) before tax and Extraordinary Items	(14.00)	6.06
	Adjustments for:		
	Depreciation and Amortisation Expense	14.81	77.26
	Loss on Sale of Assets	-	-
	Provision for Doubtful Deposits	1.63	6.17
	Provision for Expected Credit Loss	-	-
	Interest Paid	0.98	1.37
	Interest Income	(103.42)	(188.67)
	<b>Operating Loss Before Working Capital Changes</b>	<b>(100.00)</b>	<b>(97.81)</b>
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	(150.23)	190.83
	(Increase) / Decrease in Other Financials Assets	8.86	(9.57)
	(Increase) / Decrease in Other Non-Current Assets	(24.07)	(35.41)
	(Increase) / Decrease in Other Current Assets	(2.92)	6.05
	Increase / (Decrease) in Other Current Liabilities	26.68	50.41
	Increase / (Decrease) in Provisions	(0.00)	(4.94)
	Increase / (Decrease) in Trade Payables	161.87	(235.42)
	Increase / (Decrease) in Other Financial Liabilities	(2.71)	(26.86)
	<b>Cash Generated from Operations</b>	<b>(82.53)</b>	<b>(162.72)</b>
	Direct Taxes paid (net of Refunds Received)	(23.50)	10.49
	<b>Net Cash Flow From Operating Activity</b> [A]	<b>(106.03)</b>	<b>(152.23)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase of Property, Plant & Equip & Other Intangible Assets	(0.94)	-
	Right of Use Assets	-	18.79
	Proceeds from Sale of fixed assets	-	-
	Investments	-	43.80
	Loan Given	(133.10)	(323.81)
	Profit / (Loss) on Consolidation	-	-
	Bank deposits with bank having maturity within 12 months	(0.03)	9.78
	Interest Received	103.42	188.67
	<b>Net cash used in Investing Activities</b> [B]	<b>(30.66)</b>	<b>(62.77)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Long Term Borrowings	-	(11.02)
	Proceeds from Short Term Borrowings	97.59	-
	Proceeds from share issued subsidiary to non controlling interest	-	-
	Interest Paid	(0.98)	(1.37)
	<b>Net cash used in Financing activities</b> [C]	<b>96.61</b>	<b>(12.39)</b>
	<b>Net Increase in Cash and Cash Equivalents</b> [A+B+C]	<b>(40.08)</b>	<b>(227.39)</b>
	Cash & Cash Equivalents at the beginning of the year Cash	119.88	347.27
	Cash & Cash Equivalents at th end of the year	79.80	119.88

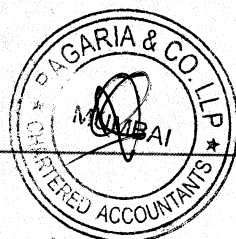
For and on behalf of the Board of Directors  
Onelife Capital Advisors Limited



*[Signature]*

Pandoo Naig  
Managing Director  
DIN No. 00158221

Place: Thane  
Date : 12 Nov 2021



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

₹ In Lakhs

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue</b>						
	Advisory Services	75.00	70.00	66.17	145.00	131.60	274.39
	Broking Services	3.42	3.36	45.21	6.78	77.90	121.08
	NBFC Business	14.74	14.59	14.75	29.33	29.34	58.50
	<b>Total</b>	<b>93.16</b>	<b>87.95</b>	<b>126.13</b>	<b>181.11</b>	<b>238.84</b>	<b>453.97</b>
	Others Unallocated Income	-	-	-	-	-	-
	<b>Net Sales / Income from Operations</b>	<b>93.16</b>	<b>87.95</b>	<b>126.13</b>	<b>181.11</b>	<b>238.84</b>	<b>453.97</b>
<b>2</b>	<b>Segment Results</b>						
	<b>Profit / (Loss) before Tax and interest from each segment</b>						
	Advisory Services	(67.89)	(63.69)	(64.74)	(131.58)	(125.38)	(238.07)
	Broking Services	(5.06)	(4.27)	(0.55)	(9.33)	(6.99)	13.63
	NBFC Business	11.96	11.45	10.02	23.41	20.24	41.33
	<b>Total</b>	<b>(60.99)</b>	<b>(56.51)</b>	<b>(55.27)</b>	<b>(117.50)</b>	<b>(112.13)</b>	<b>(183.11)</b>
	Less : Finance Costs	0.98	-	6.35	0.98	6.74	1.37
	Add : Unallocable Income net of Un-allocable Expenditure	54.54	49.94	47.87	104.48	96.17	190.56
	<b>Total Profit / (Loss) Before Tax</b>	<b>(7.43)</b>	<b>(6.57)</b>	<b>(13.75)</b>	<b>(14.00)</b>	<b>(22.70)</b>	<b>6.06</b>
<b>3</b>	<b>Capital Employed</b>						
	<b>Segment Assets</b>						
	Advisory Services	2,734.14	2,666.83	1,225.69	2,734.14	1,225.69	2,612.63
	Broking Services	202.70	244.15	391.51	202.70	391.51	222.63
	NBFC Business	572.29	560.09	558.44	572.29	558.44	549.25
	Unallocated	5,794.26	5,650.06	7,288.30	5,794.26	7,288.30	5,657.52
	<b>Total</b>	<b>9,303.39</b>	<b>9,121.13</b>	<b>9,463.94</b>	<b>9,303.39</b>	<b>9,463.94</b>	<b>9,042.03</b>
	<b>Segment Liabilities</b>						
	Advisory Services	341.01	237.81	406.00	341.01	406.00	135.37
	Broking Services	161.61	184.94	325.08	161.61	325.08	191.48
	NBFC Business	1.86	1.93	3.20	1.86	3.20	1.75
	Unallocated	330.52	216.92	264.44	330.52	264.44	222.98
	<b>Total</b>	<b>835.00</b>	<b>641.60</b>	<b>998.72</b>	<b>835.00</b>	<b>998.72</b>	<b>551.57</b>

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

*[Signature]*

Pandoo Naig  
Managing Director  
DIN No. 00158221

Place: Thane  
Date : 12-Nov-2021

