

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Onelife Capital Advisors Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of annual standalone financial results of Onelife Capital Advisors Limited (the "Company") for the year ended March 31, 2020 ("the Statement"), attached herewith, being submitted by the Company Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit, other comprehensive loss and other financial information of the Company for the year ended March 31, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Result's section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

We draw attention to Note No. 6 to the accompanying Statement which describes the uncertainties relating to the COVID 19 pandemic outbreak.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the related audited standalone financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit/loss and other comprehensive income/loss and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also;

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

We draw your attention to the fact that the Statement includes the results for the quarter ended March 31, 2020 and the corresponding quarter ended in the previous year being the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of the third quarter of the current and previous financial year, respectively, which were subjected to a limited review by us.

For **Khandelwal Jain & Co.**

Chartered Accountants

Firm Registration No.: 105049W



S. S. Shah

Partner

Membership Number: 033632

UDIN: 20033632AAAAAX6929

Place: Mumbai

Date : July 31, 2020

ONELIFE CAPITAL ADVISORS LIMITED

Statement of Standalone Audited Financial Results for the quarter and year ended 31st March 2020

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.2020 Audited	31.12.2019 Unaudited	31.03.2019 Audited	31.03.2020 Audited	31.03.2019 Audited
1	Revenue from Operations	150.00	80.00	100.00	345.00	210.07
2	Other Income	112.24	76.89	14.45	296.43	162.60
3	Total Income (1 + 2)	262.24	156.89	114.45	641.43	372.67
4	Expenses					
	Cost of Materials Consumed	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	7.30
	Changes in Inventories of Finished Goods, Work-in-Progress & Stock-In-Trade	-	-	-	-	-
	Employee Benefits Expense	34.09	41.86	19.67	150.93	119.57
	Finance Costs	-	-	0.57	0.07	2.77
	Depreciation and Amortisation Expense	19.72	19.72	15.89	80.38	53.98
	Other Expenses	253.69	70.08	23.91	404.07	185.03
	Total Expenses (4)	307.49	131.66	60.04	635.45	368.65
5	Profit before exceptional items and tax (3 - 4)	(45.25)	25.24	54.41	5.98	4.02
6	Exceptional Items	-	-	-	-	-
7	Profit Before Tax (5 + 6)	(45.25)	25.24	54.41	5.98	4.02
8	Tax Expense					
	(a) Current Tax	(6.18)	-	-	-	(0.22)
	(b) Deferred Tax Credit / (Charge)	-	-	(11.55)	-	-
	(c) Earlier Year	-	2.56	-	2.56	0.81
9	Profit for the period (7 - 8)	(39.08)	22.67	42.86	3.42	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)	-	(2.25)	(0.33)	(2.25)
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-
	(b) (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive income for the period (10)	(0.33)	-	(2.25)	(0.33)	(2.25)
11	Total Comprehensive income for the period (9+10)	(39.41)	22.67	40.61	3.09	1.17
12	Paid-up equity share capital (Face Value - Rs.10 per share)	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	Other Equity	-	-	-	-	9,556.09
14	Earnings Per Share (of Rs. 10/- each) (not annualised):	(0.29)	0.17	0.32	0.03	0.026

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

**Pandoo P
Naig**

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Pandoo P Naig
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Place: Thane
Date : 31 Jul 2020

**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	
	31.03.2020	31.03.2019
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	58.12	158.03
Capital Work-In-Progress	-	-
Investments Property	-	-
Other Intangible Assets	51.23	75.10
Financial Assets		
Investments	3,080.06	1,968.81
Trade Receivables	-	-
Loans Receivables	41.40	1,141.40
Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Non Current Tax Assets	246.18	207.43
Other Non-Current Assets	87.47	87.47
Total Non-Current Assets	3,564.46	3,638.24
Current Assets		
Inventories	-	-
Financial Assets		
Investments	-	-
Trade Receivables	224.71	110.21
Cash And Cash Equivalents	271.72	82.36
Bank Balances Other Than (iii) Above	-	-
Loans	7,155.56	7,446.97
Other Financial Assets	0.12	0.67
Current Tax Assets (Net)	-	-
Other Current Assets	7.50	9.46
Total Current Assets	7,659.61	7,649.67
TOTAL - ASSETS	11,224.07	11,287.91
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,336.00	1,336.00
Other Equity	9,559.18	9,556.09
	10,895.18	10,892.09
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	5.61
Trade Payables	-	-
Other Financial Liabilities	-	-
Provisions	4.21	2.83
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	4.21	8.44
Current Liabilities		
Financial Liabilities		
Borrowings	54.00	-
Trade Payables	124.20	-
Other Financial Liabilities	82.10	364.72
Other Current Liabilities	59.61	18.20
Provisions	4.78	4.41
Current Tax Liabilities (Net)	-	0.05
Total Current Liabilities	324.69	387.38
TOTAL - EQUITY AND LIABILITIES	11,224.07	11,287.91

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 : 31 Jul 2020

ONELIFE CAPITAL ADVISORS LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020

in Lakhs

	PARTICULARS	Year ended	Year ended
		Standalone	Standalone
		March 31,	March 31,
		2020	2019
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit/(Loss) before tax and Extraordinary Items	5.98	4.02
	Adjustments for:		
	Depreciation and Amortisation Expense	80.38	53.98
	Loss on Sale of Assets	14.96	-
	Interest Paid	0.07	2.77
	Interest Income	(296.43)	(162.60)
	Operating Loss Before Working Capital Changes	(195.04)	(101.83)
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	(114.50)	(108.00)
	(Increase) / Decrease in Other Financial Assets	0.55	(0.27)
	(Increase) / Decrease in Other Non-Current Assets	-	(0.10)
	(Increase) / Decrease in Other Current Assets	1.96	2.10
	Increase / (Decrease) in Other Current Liabilities	41.41	3.72
	Increase / (Decrease) in Provisions	1.41	0.78
	Increase / (Decrease) in Trade Payables	124.20	-
	Increase / (Decrease) in Other Financial Liabilities	(282.62)	104.78
	Cash Generated from Operations	(422.63)	(98.82)
	Direct Taxes paid (net of Refunds Received)	(41.36)	(21.19)
	Net Cash Flow From Operating Activity [A]	(463.99)	(120.01)
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Property, Plant & Equip & Other Intangible Assets	(1.61)	(21.00)
	Proceeds from Sale of fixed asstes	30.04	-
	Investments	(1,111.25)	-
	Loan Given	1,391.41	(72.75)
	Interest Received	296.43	162.60
	Net cash used in Investing Activities [B]	605.02	68.85
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Long Term Borrowings	-	-
	Proceeds from Short Term Borrowings	54.00	-
	Repayment of Borrowings (Net)	(5.61)	(34.42)
	Interest Paid	(0.07)	(2.77)
	Net cash used in Financing activities [C]	48.32	(37.19)
	Net Increase in Cash and Cash Equivalents [A+B+C]	189.35	(88.35)
	Cash & Cash Equivalents at the beginning of the year Cash	82.36	170.72
	Cash & Cash Equivalents at th end of the year	271.71	82.36

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

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

Place: Thane
Date : 31 Jul 2020

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Onelife Capital Advisors Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Onelife Capital Advisors Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2020 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries, as referred to in Other Matters paragraph below, the Statement:

- i. includes the results of the following entities;

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

- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net loss and other comprehensive loss and other financial information of the Group for the quarter and year ended March 31, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

We draw attention to Note No. 6 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.

We draw attention to Note No. 7 of the accompanying Statement regarding the restatement done by the management of a subsidiary in accordance with the principles of Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors, on account of certain adjustments which are further described in the aforesaid note.

Our opinion is not modified in respect of the above matters.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the related audited consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit/loss and consolidated other comprehensive income/loss and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standard on Auditing (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial statements /financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

The accompanying Statement includes the audited Financial Results / statements and other financial information in respect of 6 subsidiaries, whose financial results / statements reflect total assets of Rs. 2,550.93 lakhs as at March 31, 2020, total revenues of Rs. 108.90 lakhs and Rs. 369.02 lakhs, total net profit / (loss) after tax of Rs. 94.48 lakhs and Rs. (134.33) lakhs, total comprehensive income / (loss) of Rs. 94.71 lakhs and Rs. (134.95) lakhs, for the quarter and the year ended March 31, 2020, respectively, and net cash outflows of Rs. 96.24 lakhs for the year ended March 31, 2020, as considered in the Statement, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements / financial results / financial information of these entities have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.


Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done by and the reports of the other auditors.

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

For **Khandelwal Jain & Co.**

Chartered Accountants

Firm Registration No.: 105049W



S. S. Shah

Partner

Membership Number: 033632

UDIN: 20033632AAAAAY3459

Place: Mumbai

Date : July 31, 2020

ONELIFE CAPITAL ADVISORS LIMITED

Statement of Consolidated Audited Financial Results for the quarter and year ended 31st March 2020

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31.03.2020 Audited	31.12.2019 Unaudited	31.03.2019 Audited	31.03.2020 Audited	31.03.2019 Audited
1	Revenue from Operations	216.13	164.11	325.25	697.51	831.06
2	Other Income	73.98	61.55	71.99	267.85	233.68
3	Total Income (1 + 2)	290.11	225.67	397.24	965.35	1,064.74
4	Expenses					
	Cost of Materials Consumed	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	4.28	-	7.30
	Changes in Inventories of Finished Goods, Work-in-Progress & Stock-In-Trade	-	-	-	-	-
	Employee Benefits Expense	(11.86)	91.55	90.92	283.38	397.36
	Finance Costs	2.02	0.17	0.82	2.73	3.02
	Depreciation and Amortisation Expense	19.91	23.66	16.60	88.79	56.68
	Other Expenses	258.37	136.31	174.88	745.30	602.18
	Total Expenses (4)	268.43	251.69	287.50	1,120.20	1,066.54
5	Profit before exceptional items and tax (3 - 4)	21.68	(26.02)	109.74	(154.85)	(1.80)
6	Exceptional Items	-	-	-	-	-
7	Profit Before Tax (5 + 6)	21.68	(26.02)	109.74	(154.85)	(1.80)
8	Tax Expense					
	(a) Current Tax	(3.48)	1.48	5.39	5.06	8.10
	(b) Deferred Tax Credit / (Charge)	(0.81)	-	(14.71)	0.04	(2.69)
	(c) Earlier Year	(7.18)	2.56	0.81	3.08	0.81
9	Profit for the period (7 - 8)	33.14	(30.06)	118.25	(163.03)	(8.02)
	Attributable to					
	Owners of the Company	33.16	(30.06)	118.25	(163.00)	(8.02)
	Non - Controlling Interest	(0.02)	-	-	(0.03)	-
10	Other Comprehensive income					
	(a) (i) Items that will not be reclassified to Profit and Loss					
	Remeasurment of Defined Benefit Plans	(1.25)	-	(2.60)	(1.25)	(2.60)
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	0.30	-	0.09	0.30	0.09
	(b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-
	(b) (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive income for the period (10)	(0.95)	-	(2.51)	(0.95)	(2.51)
11	Total Comprehensive income for the period (9+10)	32.19	(30.06)	115.74	(163.98)	(10.53)
	Other Comprehensive income Attributable to					
	Owners of the Company	(0.95)	-	(2.51)	(0.95)	(2.51)
	Non - Controlling Interest	-	-	-	-	-
	Total Other Comprehensive income Attributable to					
	Owners of the Company	32.21	(30.06)	115.74	(163.95)	(10.53)
	Non - Controlling Interest	(0.02)	-	-	(0.03)	-
12	Paid-up equity share capital (Face Value - Rs.10 per share)	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	Other Equity	-	-	-	7,155.72	7,897.80
14	Earnings Per Share (of Rs. 10/- each) (not	0.25	(0.23)	0.89	(1.22)	(0.06)

Notes:

- 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.
- 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 July 31, 2020 and have been audited by the Statutory Auditors. Figures for the quarter ended March 31, 2020 represents the balancing figures between the audited figures for the full financial year and the published year to date reviewed figures upto third quarter of the financial year.

- 3 The Company acquired 100% shareholding of Sarsan Securities Private Limited on July 25, 2019. The Company has 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 and year ended March 31, 2020 include the results of these entities and to that extent the results for the quarter and year ended March 31, 2019 are not comparable.
- 4 National Company Law Tribunal (NCLT), vide order dated July 18, 2019, has approved the Scheme of amalgamation of One life Gas Energy & Infrastructure Limited, Good Yield Fertilisers and Pesticides Private Limited, Leadline Software and Trading Private Limited, One life Ecopower & Engineering Limited, Goodyield Farming Limited and Purple India Holdings Limited, wholly owned subsidiaries with the Company and the certified copy of the Order approving the said Scheme has been filed with the Registrar of Companies on September 17, 2019. The appointed date of the said Scheme was April 1, 2018. The Company had given necessary effect of the aforesaid Scheme in the financial results by restating the figures for the year ended March 31, 2019 in accordance, with Appendix C to Ind AS 103 Business Combination.
- 5 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. The Company had restated the financial statements as mentioned in Note no. 4 above.

- 6 During the year ended 31 March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. On 24 March 2020, the Indian government announced a strict 21-day nation-wide lockdown to contain the spread of the virus which was further extended from time to time.

In terms of the COVID-19 Regulatory Package of the RBI, vide 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 upto six months on the payment of all instalments and / or interest, as applicable, falling due between 01 March 2020 and 31 August 2020 to the eligible borrower who applied for moratorium. For such account where the moratorium is granted, the asset for the purposes of asset classification shall remain stand still during the moratorium period (i.e. the number of days past-due shall exclude the moratorium period for the purpose of asset classification under the Income Recognition, Asset Classification and Provisioning ("IRAC") norms).

Based on the facts and circumstances existing as of the Balance sheet date, the Subsidiary does not anticipate any material uncertainties which affects its liquidity position and also its ability to continue as a going concern.

Further, the management of the Subsidiary has assessed that the financial performance for the year ending 31 March 2021 may not have any material adverse impact on its net worth and it would have adequate liquidity available to honor its liabilities and obligations, as and when due. The management of the Subsidiary and the Group will continue to monitor any material changes to its COVID-19 impact assessment, resulting from the future economic conditions and future uncertainty, if any.

- 7 In accordance with the requirements of Indian Accounting Standards (IND AS) – 8, "Accounting Policies, Changes in Accounting Estimates and Errors" – management of a subsidiary, Dealmoney Commodities Private Limited, has restated:
 - Other expenses for the quarter and period ended 31 December 2019 aggregating to INR 12.33 lakhs and INR 36.99 lakhs respectively on account of de-recognition of excess business support services allocated to the Company in accordance with the Business support agreement.

- Other operating income for the quarter ended 31 December 2019 aggregating to INR 12.24 lakhs on account excess recognition of interest income.

- 8 On 26 February 2018, the Board of Directors of a subsidiary, 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 Scheme of Petition for the 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 has been further adjourned to 06 August 2020.
- 9 Effective April 01, 2019, the Group adopted Ind AS 116 "Leases" using the applied using the modified retrospective approach and therefore comparative periods have not been restated. The impact on the current year's consolidated financial statements is as under:

Particulars	March 31, 2020	April 01, 2019
Right to use assets	18.79	25.95
Lease Liability	22.12	25.95

Particulars	For the year ended March 31, 2020
Increase in Depreciation expense	7.67
Increase in Interest expense	22.85
Reduction in rent expense	-8.40

- 10 Tax expenses for the quarters ended 31 March 2020, 31 December 2019 and the year ended 31 March 2020 reflect changes made vide Taxation Laws (Amendment) Ordinance 2019 as applicable to the subsidiary companies namely, Dealmoney Commodities Private Limited and Sarsan Securities Private Limited.
- 11 The Segment reporting as per Indian Accounting Standard 108 is enclosed.
- 12 Previous period's / year to date figures have been regrouped or reclassified, wherever necessary to make them comparable with the figures of the current period.

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

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

**Place: Thane
Date : 31 Jul 2020**

ONELIFE CAPITAL ADVISORS LIMITED
Consolidated Statement of Assets and Liabilities

[Figures in Rs. lakhs unless stated otherwise]

PARTICULARS	CONSOLIDATED AS ON	
	31.03.2020	31.03.2019
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	81.37	162.74
Capital Work-In-Progress	-	-
Investments Property	210.31	210.31
Other Intangible Assets	51.23	75.10
Intangible Assets Under Development	-	-
Financial Assets		
Investments	675.80	675.80
Trade Receivables	-	-
Loans Receivables	41.40	1,141.40
Other Financial Assets	81.09	65.43
Deferred Tax Assets (Net)	7.33	7.07
Non Current Tax Assets	299.09	254.47
Other Non-Current Assets	87.49	87.83
Total Non-Current Assets	1,535.12	2,680.15
Current Assets		
Inventories	-	-
Financial Assets		
Investments	-	-
Trade Receivables	318.69	232.40
Cash And Cash Equivalents	347.27	232.65
Bank Balances Other Than (iii) Above	40.11	20.14
Loans	6,636.86	7,109.85
Other Financial Assets	389.78	580.28
Current Tax Assets (Net)	-	-
Other Current Assets	7.50	25.18
Total Current Assets	7,740.21	8,200.50
TOTAL - ASSETS	9,275.33	10,880.65
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,336.00	1,336.00
Other Equity	7,155.72	7,897.80
Equity Attributable to Owner of the Company	8,491.72	9,233.80
Non Controlling Interest	1.47	-
Total Equity	8,493.19	9,233.80
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	11.02	5.61
Trade Payables	-	-
Other Financial Liabilities	-	-
Provisions	9.82	7.70
Deferred Tax Liabilities (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	20.85	13.31
Current Liabilities		
Financial Liabilities		
Borrowings	100.00	612.84
Trade Payables	309.38	443.34
Other Financial Liabilities	236.77	508.64
Other Current Liabilities	106.25	60.98
Provisions	8.89	7.69
Current Tax Liabilities (Net)	-	0.05
Total Current Liabilities	761.29	1,633.54
TOTAL - EQUITY AND LIABILITIES	9,275.33	10,880.65

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 : 31 Jul 2020

ONELIFE CAPITAL ADVISORS LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020

in Lakhs

	PARTICULARS	Year ended	Year ended
		Consolidate d	Consolidate d
		March 31, 2020	March 31, 2019
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit/(Loss) before tax and Extraordinary Items	(154.85)	(1.80)
	Adjustments for:		
	Depreciation and Amortisation Expense	88.79	56.68
	Loss on Sale of Assets	14.96	-
	Provision for Doubtful Deposits	9.05	3.55
	Provision for Expected Credit Loss	-	9.84
	Excess Provision Written Back	-	(0.60)
	Interest Paid	2.73	3.02
	Interest Income	(251.01)	(221.29)
	Operating Loss Before Working Capital Changes	(290.32)	(150.60)
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	(86.29)	(232.34)
	(Increase) / Decrease in Other Financial Assets	165.74	106.77
	(Increase) / Decrease in Other Non-Current Assets	0.34	0.66
	(Increase) / Decrease in Other Current Assets	17.68	(13.16)
	Increase / (Decrease) in Other Current Liabilities	45.27	8.28
	Increase / (Decrease) in Provisions	2.08	2.17
	Increase / (Decrease) in Trade Payables	(133.96)	(167.69)
	Increase / (Decrease) in Other Financial Liabilities	(271.87)	85.51
	Cash Generated from Operations	(551.34)	(360.40)
	Direct Taxes paid (net of Refunds Received)	(52.81)	(41.40)
	Net Cash Flow From Operating Activity [A]	(604.15)	(401.80)
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Property, Plant & Equip & Other Intangible Assets	(28.55)	(21.85)
	Proceeds from Sale of fixed assets	30.04	-
	Investments	-	100.00
	Loan Given	1,572.99	9.18
	Profit / (Loss) on Consolidation	(578.10)	(4.68)
	Bank deposits with bank having maturity within 12 months	(19.97)	22.36
	Interest Received	251.01	221.29
	Net cash used in Investing Activities [B]	1,227.42	326.30
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Long Term Borrowings	5.41	(12.42)
	Proceeds from Short Term Borrowings	(512.84)	(59.16)
	Proceeds from share issued subsidiary to non controlling interest	1.50	
	Interest Paid	(2.73)	(3.02)
	Net cash used in Financing activities [C]	(508.65)	(74.60)
	Net Increase in Cash and Cash Equivalents [A+B+C]	114.62	(150.10)
	Cash & Cash Equivalents at the beginning of the year	232.65	382.75
	Cash & Cash Equivalents at th end of the year	347.27	232.65

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

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by Pandoo P Naig
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Pandoo Naig
Managing Director
DIN No. 00158221

Place: Thane
Date : 31 Jul 2020

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

Rs in Lakhs

Sr. No	Particulars	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue					
	Advisory Services	149.58	81.36	190.80	371.42	345.23
	Broking Services	47.10	41.76	129.88	254.91	475.86
	NBFC Business	39.91	14.75	-	39.91	-
	Total	236.59	137.87	320.68	666.24	821.09
	Others Unallocated Income	(20.46)	26.24	4.57	31.27	9.97
	Net Sales / Income from Operations	216.13	164.11	325.25	697.51	831.06
2	Segment Results					
	Profit / (Loss) before Tax and interest from each segment					
	Advisory Services	(77.98)	(70.25)	112.40	(346.69)	9.07
	Broking Services	27.28	(14.30)	8.14	(52.24)	12.84
	NBFC Business	(3.31)	6.95	-	(3.31)	-
	Total	(54.01)	(77.61)	120.54	(402.24)	21.91
	Less : Finance Costs	2.02	0.17	0.82	2.73	3.02
	Less : Unallocable expenditure net of Un-allocable income	77.71	51.76	9.98	250.12	20.69
	Total Profit / (Loss) Before Tax	21.68	(26.02)	109.74	(154.85)	(1.80)
3	Capital Employed					
	Segment Assets					
	Advisory Services	-	-	-	1,598.21	775.26
	Broking Services	-	-	-	435.93	759.86
	NBFC Business	-	-	-	539.60	-
	Unallcoated	-	-	-	6,701.59	9,345.53
	Total	-	-	-	9,275.33	10,880.65
	Segment Liabilities					
	Advisory Services	-	-	-	66.15	89.46
	Broking Services	-	-	-	305.49	612.21
	NBFC Business	-	-	-	9.27	-
	Unallcoated	-	-	-	401.23	945.18
	Total	-	-	-	782.14	1,646.85

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 : 31 Jul 2020