

Independent Auditor's Report

To the Members of

ONELIFE GAS ENERGY & INFRASTRUCTURE LIMITED.

We have audited the accompanying financial statements of ONELIFE GAS ENERGY & INFRASTRUCTURE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2014, the Statement of Profit and Loss and Cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.


We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2014;

- b) In the case of the Statement of Profit and Loss , of the loss for the year ended on that date; and
 - c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.
1. As required by the Companies (Auditor's Report) Order, 2003 ("theOrder") issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
 2. As required by section 227(3) of the Act, we report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
 - c) The Balance Sheet, Statement of Profit and Loss and Cash flow statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash flow statement comply with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956;
 - e) On the basis of written representations received from the directors as on March 31, 2014, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2014, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.

For K.P.JOSHI & CO
Chartered Accountants
FRN: 104396W


Kishore Joshi
(Proprietor)
Membership No. : 034760

Place: Mumbai
Date: 15th May 2014.

The Annexure referred to in paragraph 1 of the Our Report of even date to the members of ONELIFE GAS ENERGY & INFRASTRUCTURE LIMITED. On the accounts of the company for the year ended 31st March, 2014.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. The company has no fixed assets. Accordingly, Clause 4(i) of the order is not applicable to the Company.
2. The Company has no inventory. Accordingly, clause 4(ii) of the Order are not applicable to the Company
3. (a) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has granted loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956.

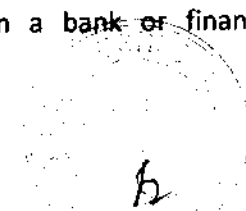
(b) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has taken loans from companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956.
4. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
5. (a) Based on the audit procedures applied by us and according to the information and explanations provided by the management, the particulars of contracts or arrangements referred to in section 301 of the Act have been entered in the register required to be maintained under that section.

(b) As per information & explanations given to us and in our opinion, the transaction entered into by the company with parties covered u/s 301 of the Act exceeding during the year by five lacs rupees in respect of each party have been made at prices which are reasonable having regard to prevailing market prices at the relevant time.
6. The Company has not accepted any deposits from the public covered under section 58A and 58AA of the Companies Act, 1956.



7. As per information & explanations given by the management, the Company has an internal audit system commensurate with its size and the nature of its business.
8. As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under clause (d) of sub-section (1) of section 209 of the Act.
9. (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, cess to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2014 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.
10. The accumulated Cash Loss of the Company at the end of the year is not more than 50% of its net worth. The Company has incurred cash loss during the year and immediately preceding financial year.
11. Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.
12. According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of shares, debentures and other securities.
13. The Company is not a chit fund or a nidhi /mutual benefit fund/society. Therefore, the provision of this clause of the Companies (Auditor's Report) Order, 2003 (as amended) is not applicable to the Company.
14. According to information and explanations given to us, the Company is not trading in Shares, Mutual funds & regarding investments, proper records & timely entries have been made and maintained in this regard & further investments specified are held in their own name.
15. According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.

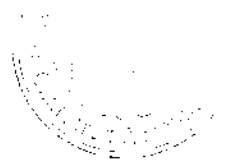
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16. Based on our audit procedures and on the information given by the management, we report that the company has not raised any term loans during the year.
17. Based on the information and explanations given to us and on an overall examination of the Balance Sheet of the Company as at 31st March, 2014, we report that no funds raised on short-term basis have been used for long-term investment by the Company and vice versa.
18. Based on the audit procedures performed and the information and explanations given to us by the management, we report that the Company has not made any preferential allotment of shares during the year.
19. The Company has no outstanding debentures during the period under audit.
20. The Company has not raised any money by public issue during the year.
21. Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

For K.P.JOSHI & CO
Chartered Accountants
FRN: 104396W



Kishore Joshi
(Proprietor)
Membership No. : 034760



Place: Mumbai
Date: 15th May 2014.


ONELIFE GAS ENERGY AND INFRASTRUCTURE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2014

Particulars	Note No.	As at 31st Mar, 2014 ₹	As at 31st Mar, 2013 ₹
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	125,267,000	125,267,000
(b) Reserves and Surplus	3	466,785,274	471,382,355
		592,052,274	596,649,355
(2) Share Application Money Pending Allotment			
		-	-
(3) Non-Current Liabilities			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liability (Net)	5	-	-
(c) Long Term Provisions	6	-	-
		-	-
(4) Current Liabilities			
(a) Short Term Borrowings	7	688,087,924	658,930,000
(b) Trade Payables	8	-	-
(c) Other Current Liabilities	9	1,040,438	283,399
(d) Short Term Provisions	10	-	-
		689,128,362	659,213,399
TOTAL		1,281,180,636	1,255,862,754
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	11	-	-
(ii) Intangible Assets	11	-	-
(b) Non-Current Investments			
(c) Deferred Tax Asset (Net)	12	17,300,000	17,300,000
(d) Long Term Loans and Advances	13	-	-
		17,300,000	17,300,000
(2) Current Assets			
(a) Inventories	14	-	-
(b) Trade Receivables	15	-	-
(c) Cash and Bank Balances	16	2,042,070	2,589,230
(d) Short Term Loans and Advances	17	1,261,138,627	1,235,520,000
(e) Other Current Assets	18	699,939	453,524
		1,263,880,636	1,238,562,754
TOTAL		1,281,180,636	1,255,862,754
Notes forming part of the Financial Statements		1 to 28	

As per our report of even date

For K. P. Joshi & Co.
Chartered Accountants


K. P. Joshi - Proprietor
Firm Reg. No. 104396W
Membership No. 034760

Place : Mumbai
Date : 15.05.2014

For and on behalf of the board


Pandoo Naig
Director


TKP Naig
Director

ONELIFE GAS ENERGY AND INFRASTRUCTURE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2014

Particulars	Note No.	Year ended on 31st Mar, 2014 ₹	Year ended on 31st Mar, 2013 ₹
I. INCOME			
Revenue from Operations	19	-	-
Other Income	20	3,062,872	1,405,101
Total Revenue		3,062,872	1,405,101
II. EXPENDITURE			
Employee Benefits Expense	21	-	-
Finance Costs	22	7,610,890	2,450,000
Depreciation and Amortisation Expense	11	-	-
Other Expenses	23	49,063	45,640
Total Expenses		7,659,953	2,495,640
III. Profit/(Loss) Before Tax		(4,597,081)	(1,090,539)
IV. Tax Expenses			
Current tax	24	-	-
V. Profit/(Loss) for the year		(4,597,081)	(1,090,539)
VI. Earnings per equity share (Nominal value Rs.10/- each) Basic and diluted	25	(0.37)	(0.12)
Notes forming part of the Financial Statements	1 to 28		

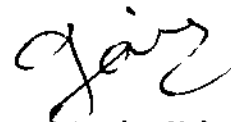
As per our report of even date

For and on behalf of the board

For K. P. Joshi & Co.
Chartered Accountants



K. P. Joshi - Proprietor
Firm Reg. No. 104396W
Membership No. 034760



Pandoo Naig
Director



TKP Naig
Director

Place : Mumbai
Date : 15.05.2014

ONELIFE GAS ENERGY AND INFRASTRUCTURE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2014

		Year ended on 31st March'14 ₹	Year ended on 31st March'13 ₹
A. CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit before tax and extraordinary items		(4,597,081)	(1,090,539)
Adjustments for:			
Depreciation		-	-
Preliminary Expenses written off		-	-
Interest expenses		-	-
Interest income		-	-
Operating Profit before working capital changes		(4,597,081)	(1,090,539)
Adjustments for:			
Short Term Loans and Advances		(25,618,626)	(104,200,000)
Other Current Assets		(246,416)	18,661,214
Short Term Borrowings		29,157,924	84,076,700
Other Current Liabilities		757,039	250,309
Cash generated from operations		(547,160)	(2,302,316)
Direct Taxes paid (net of refunds received)		-	-
Cash flow before extraordinary items	[A]	(547,160)	(2,302,316)
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of Fixed Assets		-	-
Preliminary Expenses incurred		-	(17,300,000)
Purchase of Investments		-	-
Interest expenses		-	-
Interest Received		-	-
Net cash used in Investing activities	[B]	NIL	(17,300,000)
C. CASH FLOW FROM FINANCING ACTIVITIES:			
Proceeds from Issue of Shares (including premium)			-
Public Issue expenses			-
Net cash used in Financing activities	[C]	NIL	NIL
Net Increase in Cash and Cash Equivalents	[A+B+C]	(547,160)	(19,602,316)
Cash and Cash Equivalents - Opening Balance		2,589,230	22,191,546
Cash and Cash Equivalents - Closing Balance		2,042,070	2,589,230
Cash and Cash Equivalents - Closing Balance per BS		2,042,070	2,589,230

As per our report of even date
For K. P. Joshi & Co.
 Chartered Accountants



K. P. Joshi - Proprietor
 Firm Reg. No. 104396W
 Membership No. 034760

Place: Mumbai
 Date : 15.05.2014

For and on behalf of the board


Pandoo Naig
 Director


TKP Naig
 Director

ONELIFE GAS ENERGY AND INFRASTRUCTURE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2014

1. Significant Accounting Policies

A. Basis of Accounting

a. The financial statements are prepared under the historical cost convention using the accrual system of accounting in accordance with the accounting principles generally accepted in India (Indian GAAP) and the requirements of the Companies Act, 2013 (to the extent notified) and the Companies Act, 1956 (to the extent applicable) including the mandatory Accounting Standards as prescribed by the Companies (Accounting Standards) Rules 2006.

b. Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Example of such estimates include provisions for doubtful debts, employee retirement benefits plans, provision for income tax, provision for warranty cost and the useful lives of fixed assets. The difference between the actual results and estimates are recognised in the period in which the results are known and materialised.

B. Fixed Assets

Fixed Assets are stated at cost, less accumulated depreciation / amortisation and impairment loss, if any. The actual cost is inclusive of freight, installation cost, duties, taxes, financing cost and other incidental expenses related to the acquisition and installation of the respective assets but does not include tax/duty credits availed.

C. Depreciation

Depreciation on fixed assets is provided on WDV Method at the rates specified in The Income Tax Rule

D. Impairment of Assets

The Fixed Assets or a group of assets (cash generating units) are reviewed for impairment at each Balance Sheet date. In case of any such indication, the recoverable amount of these assets is determined, and if such recoverable amount of the asset or cash generating unit to which the asset belongs is less than its carrying amount, the impairment loss is recognised by writing down such assets to their recoverable amount. An impairment loss is reversed if there is change in the recoverable amount and such loss either no longer exists or has decreased.

E. Investments

Quoted Investments are valued at cost or market value whichever is lower. Unquoted Investments are stated at Cost. The decline in the value of the Unquoted Investments, other than temporary, is provided for. Cost is inclusive of brokerage, fees and duties but excludes Securities Transaction Tax, if any.

F. Inventories

Inventories are valued at cost or net realisable value whichever is lower. Cost of inventories comprises all costs of purchase, conversion and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

G. Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of an qualifying asset are capitalised as part of the cost of that asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. Other borrowing costs are recognised as an expense in the period in which they are incurred.

H. CENVAT/Value Added Tax

CENVAT/Value Added Tax benefit is accounted for by reducing the purchase cost of the materials/fixed assets/services.

I. Revenue Recognition

a. Revenue is recognised on transfer of significant risk and reward in respect of ownership.

- b. Sales/Turnover for the year includes sales value of goods and other recoveries such as insurance, transportation and packing charges but excludes sales tax, value added tax and recovery of finance and discounting charges.
- c. Insurance, Duty Drawback and other claims are accounted for as and when admitted by the appropriate authorities.
- d. Dividend on investments is recognised when the right to receive is established.

ONELIFE GAS ENERGY AND INFRASTRUCTURE LIMITED

(Notes continued)

J. Foreign Currency Transactions

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transactions. Foreign Currency Monetary Assets and Liabilities are translated at the year end rate. The difference between the rate prevailing on the date of transaction and on the date of settlement as also on translation of Monetary Items at the end of the year is recognised, as the case may be, as income or expense for the year.

K. Employee Benefits

Short Term Employees Benefits

Short Term Employees Benefits are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related services are rendered.

L. Taxation

Income tax comprises of current tax and deferred tax. Provision for current income tax is made on the assessable income/benefits at the rate applicable to relevant assessment year. Deferred tax assets and liabilities are recognised for the future tax consequences of timing differences, subject to the consideration of prudence. Deferred tax assets and liabilities are measured using the tax rates enacted or substantively enacted by the Balance Sheet date. The carrying amount of deferred tax asset/liability are reviewed at each Balance Sheet date and recognised and carried forward only to the extent that there is a reasonable certainty that the asset will be realised in future.

Minimum Alternate Tax (MAT) paid on the book profits, which give rise to future economic benefits in the form of tax credit against future income-tax liability, is recognised as an asset in the Balance Sheet if there is convincing evidence that the Company will pay normal tax within the period specified for utilisation of such credit.

M. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources in respect of which reliable estimate can be made.

Contingent Liabilities are disclosed by way of Notes to Accounts. Disputed demands in respect of Central Excise, Customs, Income-tax and Sales Tax are disclosed as contingent liabilities. Payment in respect of such demands, if any, is shown as an advance, till the final outcome of the matter.

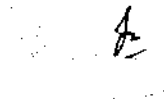
Contingent assets are not recognised in the financial statements.

N. Prior period items

Prior period items are included in the respective heads of accounts and material items are disclosed by way of Notes to Accounts.

O. Other Accounting Policies

These are consistent with the generally accepted accounting principles.



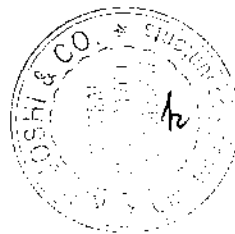
(Notes continued)		As at 31st March'14 ₹	As at 31st March'13 ₹
6. LONG TERM PROVISIONS			
	Nil	-	-
	TOTAL	-	-
7. SHORT TERM BORROWINGS			
A. Secured			
	(A)	-	-
B. Unsecured			
Loans and advances from Holding Company - Onelife Capital Advisors Limited (Maximum outstanding during the year Rs. 9.27 Crores. Previous year Rs. 8.79 Crores)		92,667,924	83,205,000
Loans and advances from related parties		20,595,000	900,000
Other loans and advances		574,825,000	574,825,000
	(B)	688,087,924	658,930,000
	Total (A+B)	688,087,924	658,930,000
8. TRADE PAYABLES			
	Micro, Small and Medium Enterprises	-	-
	TOTAL	-	-
9. OTHER CURRENT LIABILITIES			
	Other Payables	1,040,438	283,399
	TOTAL	1,040,438	283,399
10. SHORT TERM PROVISIONS			
	Provision for Income Tax (Net of Advance Tax)	-	-
	TOTAL	-	-

(Notes continued)

FIXED ASSETS

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Particulars	Gross Block			Depreciation/Amortisation			Net Block		
	As at 31.03.2013	Additions	Deductions/ Adjustments	As at 31.03.2014	As at 31.03.2013	For the Year	Deductions/ Adjustments	As at 31.03.2014	As at 31.03.2013
TANGIBLE ASSETS									
TOTAL (A)									
i. INTANGIBLE ASSETS									
TOTAL (B)									
TOTAL (A+B)									
Previous Year									



ONELIFE GAS ENERGY AND INFRASTRUCTURE LIMITED

(Notes continued)	Face Value	As at 31st March, 2014		As at 31st March, 2013	
		(Numbers)	₹	(Numbers)	₹
12. NON CURRENT INVESTMENTS					
QUOTED					
In Equity Shares (Fully Paid-up) - Others					
UNQUOTED					
In Equity Shares (Fully Paid-up) - Subsidiary					
Goodyield Farming Ltd	10	138,400	17,300,000	138,400	17,300,000
			17,300,000		17,300,000
In Preference Shares (Fully Paid-up)			-		-
			-		-
			-		-
Total Non Current Investments			17,300,000		17,300,000
Aggregate Amount of Quoted Investments			-		-
Aggregate Market Value of Quoted Investments			-		-
Aggregate Amount of Unquoted Investments			17,300,000		17,300,000
Aggregate Provision for Diminution in Value of Investments			-		-

for

ONELIFE GAS ENERGY AND INFRASTRUCTURE LIMITED

(Notes continued)

		As at 31st March'14 ₹	As at 31st March'13 ₹
13. LONG TERM LOANS AND ADVANCES			
(Unsecured, considered good)			
Deposits		-	-
Loans and Advances to Related Parties		-	-
	Total	-	-
14. INVENTORIES			
(As taken, valued and certified by the Management)			
Stock in Trade		-	-
	Total	-	-
15. TRADE RECEIVABLES			
(Unsecured)			
Outstanding for a period exceeding six months		-	-
Considered Good		-	-
Considered Doubtful		-	-
		-	-
Less : Provision for Doubtful debts		-	-
		-	-
Others - Considered Good Accrued Interest on FDs		-	-
	Total	-	-
16. CASH AND BANK BALANCES			
Cash and Cash Equivalants		302,590	2,504,090
Cash on hand			
Cheques, Drafts on hand			
Balances with Banks		1,307,812	85,140
In Current Accounts		431,668	-
In Fixed Deposit Accounts			
	Total	2,042,070	2,589,230
17. SHORT TERM LOANS AND ADVANCES			
(Unsecured, considered good)			
Loans and advances to subsidiary Company - Goodyield Farming Ltd		122,370,000	159,320,000
(Maximum outstanding during the year Rs. 15.97 Crores. Previous year Rs. 15.93 Crores)			
Loans and advances to other related parties		550,100,000	605,800,000
Other Short Term Loans and Advances		588,668,627	470,400,000
	Total	1,261,138,627	1,235,520,000
18. OTHER CURRENT ASSETS			
TDS		699,939	453,524
	Total	699,939	453,524
19. REVENUE FROM OPERATIONS			
Sales		-	-
	Total	-	-
20. OTHER INCOME			
Interest		3,062,872	1,405,101
	Total	3,062,872	1,405,101
21. EMPLOYEE BENEFITS EXPENSE			
Salary, Wages and Other Benefits		-	-
Contribution to Provident Fund and Other Funds		-	-
Staff Welfare Expenses		-	-
	Total	-	-
22. FINANCE COSTS			
Interest Expenses		7,610,890	2,450,000
Other Borrowing Costs		-	-
	Total	7,610,890	2,450,000
23. OTHER EXPENSES			
Computer Expenses		-	4,750
Audit Fees		17,163	16,854
Internal Audit Fees		5,000	5,000
Bank Charges		1,782	626
Profession tax		2,500	2,500
ROC Expenses		17,000	14,000
Travelling Expenses		-	910
Tax Audit Fees		5,618	-
Professional Charges		-	1,000
	Total	49,063	45,640

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(Notes continued)

24 CURRENT TAX

Current Tax

Year ended on 31st March'14	Year ended on 31st March'13
₹	₹
-	-
-	-

The provision for Income Tax is made after taking into consideration, the benefits admissible under the provisions of the income Tax Act, 1961 and the same is, in the opinion of the Management, adequate.

The Minimum Alternate Tax (MAT) paid by the Company is entitled to be carried forward and utilized in subsequent years. In the opinion of management, on the basis of projections, estimates of future taxable income and the extension of period of utilization of MAT credit as per the amendment made by the Finance Act (No.2), 2009, the Company would have normal tax liability within the specified period to avail such MAT credit. Consequently, the Company has recognized the MAT credit entitlement.

25 EARNING PER SHARE

i.	Net Profit attributable to Equity Shareholders	₹
ii.	Weighted Average number of Equity Shares	
iii.	Basic Earnings per Share	₹
iv.	Diluted Earning per share	₹

Year ended on 31st March'14	Year ended on 31st March'13
₹	₹
(4,597,081)	(1,090,539)
12,526,700	8,748,625
(0.37)	(0.12)
(0.37)	(0.12)

26 ADDITIONAL NOTES TO STATEMENT OF PROFIT AND LOSS

26.1	Value of Imports on C.I.F. Basis	
26.2	Expenditure in Foreign Currency	
26.3	Expenditure in Foreign Currency	
26.4	Payment to Auditors	
	a.	Statutory Audit Fees
	b.	Tax Audit Fees
	c.	Other Services
	d.	Reimbursement of Expenses

Year ended on 31st March'14	Year ended on 31st March'13
₹	₹
Nil	Nil
Nil	Nil
Nil	Nil
17,163	16,854
5,618	-
-	-
-	-
Total	Total
22,781	16,854

27 Related Party Disclosure as required by AS -18, is given below:

Relationships:


- 1 Companies in which directors are directors till 31st March 2014
 Leadline Software & Trading Pvt Ltd
 Onelife Capital Advisors Ltd
 Onelife Ecopower & Engineering Ltd
 Goodyield Farming Ltd
 Sowgau Estates Pvt Ltd

Sr No	Particulars	Amount as on March 2014	Amount as on March 2013
1	Loan Received	113,262,924	84,105,000
2	Interest Paid	7,610,890	2,450,000
3	Loan Given	672,470,000	765,120,000

28 Figures of the previous year have been regrouped, reclassified and recasted wherever necessary to make them comparable with those of current year.


As per our report of even date

For K. P. Joshi & Co.
Chartered Accountants


K. P. Joshi - Proprietor
Firm Reg. No. 104396W
Membership No. 034760

Place : Mumbai
Date : 15.05.2014

For and on behalf of the board


Pandoo Naig
Director


TKP Naig
Director

ONELIFE GAS ENERGY & INFRASTRUCTURE LIMITED

STATEMENT PERSUANT TO SECTION 212 OF THE COMPANIES ACT 1956
RELATING TO SUBSIDIARY COMPANY

- 1) Name of Subsidiary Company : Goodyield Farming Ltd.
- 2) Previous Financial Year Ended : 1st April, 2013 to 31st March, 2014.
- 3) Holding Company's interest : 1,38,400 Equity Shares of Rs.10/- each
Fully paid up held by Parent Company.
- 4) Extent of Holding : 73.46% of Equity Capital
- 5) The aggregate amount of the Profit :
of the Subsidiary Company
which has not been dealt with in the
Accounts of Onelife Gas Energy &
Infrastructure Limited is as follows :-
 - i) For the Financial Year : Rs 1,25,42,315/-
 - ii) For the Previous Financial Year : Rs. 1,21,22,646/-
- 6) The aggregate amount of Profit/Loss :
of the Subsidiary Company, which has
been dealt with in accounts of
Onelife Gas Energy & Infrastructure
Limited. is as follows :-
 - i) For the Financial Year : Rs. Nil
 - ii) For the Previous Financial Year : Rs. Nil
- 7) Changes in the interest of Onelife Gas Energy
& Infrastructure Limited : No change
in the Subsidiary Company
between the end of the financial year
of the Subsidiary Company and that of
Onelife Gas Energy & Infrastructure Ltd
- 8) Material Changes between the end of the financial year of Subsidiary Company
and the end of the financial year of Onelife Gas Energy & Infrastructure. In
respect of the Subsidiary Company.
 - a) Fixed Assets : Not Applicable
 - b) Investment : Not Applicable
 - c) Lending : Not Applicable
 - d) Borrowing for the purpose other : Not Applicable
than meeting their current liabilities.

As per our attached report of even date
For **K. P. JOSHI & CO**


KISHOR P. JOSHI
CHARTERED ACCOUNTANTS


Pankoo Naig
Director


TKP Naig
Director

MUMBAI, Dated 15.05.2014.

MUMBAI, Dated 15.05.2014.