



Onelife Capital Advisors Limited

CIN: L74140MH2007PLC173660

Tel No.: 022-25833206 Fax: 022-41842228 Email id: cs@onelifecapital.in Web: www.onelifecapital.in

07 February, 2025

To

BSE Limited

Department of Corporate Services

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai - 400001.

Scrip Code: 533632

National Stock Exchange of India Ltd

Department of Corporate Services

Exchange Plaza,

Bandra- Kurla Complex

Mumbai- 400051

Symbol: ONELIFECAP

Subject: Outcome of the Board Meeting of Onelife Capital Advisors Limited held on 07th February 2025

Dear Sir/Madam,

The Board of Directors at its Meeting held on Friday, 07th February, 2025 considered and after due deliberation approved the following:

1. The Un-Audited Standalone and Consolidated Financial Results along with Auditor's Limited Review thereon for the Third Quarter ended 31 December 2024.

In respect of the above, we hereby enclose the following:

- i. The Un-Audited Standalone and Consolidated Financial results for the Third Quarter ended 31 December 2024, in the format specified under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- ii. Limited Review Report issued by the statutory Auditors of the Company on the Un-Audited Standalone and Consolidated Financial results for the Third Quarter ended 31 December 2024

The meeting commenced at 05:30 PM and concluded at 6:42 PM.

We request you to take this information on Records.

For **ONELIFE CAPITAL ADVISORS LIMITED**

Kajal Shethia

Company Secretary & Compliance Officer

Membership No: A72895

Encl: a/a

Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31 December 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors,
Onelife Capital Advisors Limited,
Plot No A 356, Road No 26,
Wagle Industrial Estate, MIDC,
Thane (W), Thane - 400604.

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **ONELIFE CAPITAL ADVISORS LIMITED** (the "Company") for the quarter ended 31 December 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulations 33 of the Securities and Exchange Board of India ('the SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform a review to obtain moderate assurance as to whether the financial statement are free of material misstatement. A review is limited primarily to inquiries of the 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.



Emphasis of Matter

- a. The Company has invested ₹87.22 crores in its subsidiaries, some of which have a negative net worth. The Management has assessed the recoverability of these investments and concluded that no impairment is necessary as of the reporting date. However, the impact of these investments on the financial position of the Company depends on the future performance of these subsidiaries.
- b. The Company has acquired a 24.56% shareholding in **Continental Controls Limited** on 06 March 2024, and the share transfer process was completed on 17 December 2024. The Investment has been classified as an Investment in an Associate, and the Company will assess its financial impact in accordance with Ind AS 28 (Investment in Associates and Joint Ventures).
- c. The Company has an outstanding liability of Rs.39.60 Lakhs payable pertaining to previous years towards Goods and Services Tax as on December 31, 2024 which has been disputed by the Company with GST appellate authority whose decision is awaited. In absence of the outcome of such appeal, we are unable to comment on the consequential impact thereof, if any, on the financial statements for the quarter and nine months ended December 31, 2024.
- d. One interim order cum show-cause notice has been issued by SEBI dated 21st October 2024 regarding some non-compliances pertaining to related party transactions and tax compliances in respect thereof. The financial impact due to such notice is uncertain and unquantifiable. We have been informed by the Management that response has been submitted and awaited for outcome of such response.



4. Based on our review conducted as above, 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 Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 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.

Our conclusion is not modified in respect of this matter

For Rafik and Associates
Chartered Accountants,
FRN No :- 146573W



Rafik Sejam Sheikh
Proprietor
M.No:- 182278
UDIN:- 25182278BMGYJK2646

Place:- Mumbai
Date :- 07th Feb, 2025

ONELIFE CAPITAL ADVISORS LIMITED
CIN: L74140MH2007PLC173660

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended December 31, 2024

[Figures in ₹ lakhs unless stated otherwise]

Sr. No	Particulars	STANDALONE					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
1	Revenue from Operations	-	-	80.50	-	253.50	348.80
2	Other Income	3.00	566.63	68.21	569.63	206.19	274.10
3	Total Income (1 + 2)	3.00	566.63	148.71	569.63	459.69	622.90
4	Expenses						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress & Stock-In-Trade	-	-	-	-	-	-
	Employee Benefits Expense	39.13	46.06	25.33	135.45	78.96	106.68
	Finance Costs	0.11	-	-	0.11	24.07	24.07
	Depreciation and Amortisation Expense	0.04	0.07	0.13	0.22	0.40	0.53
	Other Expenses	18.97	248.86	121.31	291.19	350.65	493.80
	Total Expenses (4)	58.25	294.99	146.77	426.97	454.08	625.08
5	Profit before exceptional items and tax (3-4)	(55.24)	271.64	1.94	142.66	5.61	(2.18)
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before Tax (5 + 6)	(55.24)	271.64	1.94	142.66	5.61	(2.18)
8	Tax Expense						
	(a) Current Tax	(11.29)	41.50	0.51	30.21	1.46	-
	(b) Deferred Tax Credit / (Charge)	-	-	-	-	-	2.64
	(c) Earlier Year	-	-	-	-	-	(1.44)
9	Profit for the period (7 - 8)	(43.96)	230.14	1.43	112.45	4.15	(3.38)
10	Other Comprehensive income						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurment of Defined Benefit Plans	-	-	-	-	-	1.20
	(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)	-	-	-	-	-	1.20
11	Total Comprehensive income for the period (9+10)	(43.96)	230.14	1.43	112.45	4.15	(2.18)
12	Paid-up equity share capital (Face Value - ₹ 10 per share)	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	Other Equity	-	-	-	-	-	9,564.12
14	Earnings Per Share (of ₹ 10/- each) (not annualised): Basic and Diluted earnings per share ₹	(0.33)	1.72	0.01	0.84	0.03	(0.03)

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

Prabhakar Naig
Whole Time Director
DIN No. 00716975

Place: Thane
Date : 07-Feb-2025

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended 31 December 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors,
Onelife Capital Advisors Limited,
Plot No A 356, Road No 26,
Wagle Industrial Estate, MIDC,
Thane (W), Thane - 400604.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **ONELIFE CAPITAL ADVISORS LIMITED** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter ended 31 December 2024 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulations 33 of the Securities and Exchange Board of India (the SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Emphasis of Matter

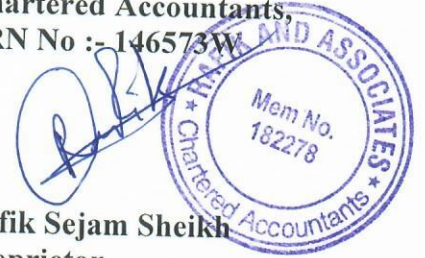
- a. The Company has acquired a 24.56% shareholding in **Continental Controls Limited** on 06 March 2024, and the share transfer process was completed on 17 December 2024. The Investment has been classified as an Investment in an Associate, and the Company will assess its financial impact in accordance with Ind AS 28 (Investment in Associates and Joint Ventures).
 - b. The Company has an outstanding liability of Rs.39.60 Lakhs payable pertaining to previous years towards Goods and Services Tax as on December 31, 2024 which has been disputed by the Company with GST appellate authority whose decision is awaited. In absence of the outcome of such appeal, we are unable to comment on the consequential impact thereof, if any, on the financial statements for the quarter and nine months ended December 31, 2024.
 - c. One interim order cum show-cause notice has been issued by SEBI dated 21st October 2024 regarding some non-compliances pertaining to related party transactions and tax compliances in respect thereof. The financial impact due to such notice is uncertain and unquantifiable. We have been informed by the Management that response has been submitted and awaited for outcome of such response.
4. The Statement includes the results of the Following entities

S. No	Name of the Entity	Relationship
1	Dealmoney Distribution and Advisory Services Private Limited	Wholly owned subsidiary
2	Dealmoney Commodities Private Limited	Subsidiary
3	Eyelid Infrastructure Private Limited	Wholly owned subsidiary
4	Dealmoney Insurance Broking Private Limited	Wholly owned subsidiary
5	Sarsan Securities Private Limited	Wholly owned subsidiary
6	Dealmoney Financial Services Private limited	Subsidiary
7	Dealmoney Real State Private Limited	Step Down Subsidiary
8	Dealmoney Distribution & E Marketing Private Limited	Step Down Subsidiary



5. Based on our review conducted as above, 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 Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 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.

For Rafik and Associates
Chartered Accountants,
FRN No :- 146573W



Rafik Sejam Sheikh
Proprietor
M.No:- 182278
UDIN:- 25182278BMGYJL7615

Place:- Mumbai
Date :- 07th Feb, 2025

ONELIFE CAPITAL ADVISORS LIMITED
CIN: L74140MH2007PLC173660

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2024

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	133.02	151.64	146.61	1,005.33	458.64	3,699.91
2	Other Income	(48.84)	877.86	1.02	893.19	36.13	317.15
3	Total Income (1 + 2)	84.18	1,029.50	147.63	1,898.52	494.77	4,017.06
4	Expenses						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	-	3,562.80
	Changes in Inventories of Finished Goods, Work-in-Progress & Stock-In-Trade	-	2,657.75	-	2,938.80	-	(2,262.80)
	Employee Benefits Expense	33.97	182.29	48.66	327.82	137.57	403.94
	Finance Costs	44.06	54.79	10.34	172.30	56.29	178.19
	Depreciation and Amortisation Expense	25.97	21.58	2.75	62.68	8.25	53.44
	Other Expenses	223.54	516.75	130.33	949.22	383.71	1,440.38
	Total Expenses (4)	327.53	3,433.16	192.08	4,450.83	585.82	3,375.95
5	Profit before exceptional items and tax (3-4)	(243.35)	(2,403.65)	(44.45)	(2,552.30)	(91.05)	641.11
6	Exceptional Items	-	(1,742.57)	-	(1,742.57)	-	-
7	Profit Before Tax (5 + 6)	(243.35)	(661.08)	(44.45)	(809.73)	(91.05)	641.11
8	Tax Expense						
	(a) Current Tax	2.57	42.37	2.23	74.72	15.09	250.08
	(b) Deferred Tax Credit / (Charge)	41.56	(22.98)	3.33	18.58	9.87	329.18
	(c) Earlier Year	-	-	-	-	-	(1.44)
9	Profit for the period (7 - 8)	(287.48)	(680.47)	(50.01)	(903.03)	(116.01)	63.29
	Attributable to						
	Owners of the Company	(271.64)	(674.39)	(50.02)	(887.17)	(115.98)	38.73
	Non - Controlling Interest	(15.84)	(6.09)	0.01	(15.87)	(0.03)	24.56
10	Other Comprehensive income						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plans	-	-	-	-	-	(0.50)
	(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)	-	-	-	-	-	(0.50)
11	Total Comprehensive income for the period (9+10)	(287.48)	(680.47)	(50.01)	(903.03)	(116.01)	62.79
	Other Comprehensive income Attributable to						
	Owners of the Company	-	-	-	-	-	(0.50)
	Non - Controlling Interest	-	-	-	-	-	-
	Total Other Comprehensive income Attributable to						
	Owners of the Company	(271.64)	(674.39)	(50.02)	(887.17)	(115.98)	38.23
	Non - Controlling Interest	(15.84)	(6.09)	0.01	(15.87)	(0.03)	24.56
12	Paid-up equity share capital (Face Value - ₹ 10 per share)	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	Other Equity	-	-	-	-	-	3,733.99
14	Earnings Per Share (of ₹ 10/- each) (not annualised): Basic and Diluted earnings per share ₹	(2.15)	(5.09)	(0.37)	(6.76)	(0.87)	0.47

Notes:

- The above Statement of standalone and consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013, read with relevant Rules thereunder and other accounting principles generally accepted in India.
- The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 07, 2025 and have been subject to limited review by the Statutory auditors of the Company.
- The Company has neither charged advisory fees nor provided professional fees during this period on its subsidiaries, due to investigation and adverse remarks by SEBI.
- The loans extended to our subsidiary companies are in the process of being converted into equity shares of the respective subsidiaries. Upon completion of the necessary approvals and compliance procedures, equity shares will be allotted accordingly.
- The Company has acquired 24.56% equity stake (15,09,604 Share at Rs. 4.00 Each) in Continental Controls Limited. This acquisition grants the Company control over Continental Controls Limited, qualifying it as an Associate. Since the acquisition of share in Continental Controls Limited was completed at the end of the quarter ended 31st December 2024, the financial statements of Continental Controls Limited have not been consolidated.
- The Segment reporting as per Indian Accounting Standard 108 is enclosed.
- 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 : 07-Feb-2025

Prabhakar Naig
Whole Time Director
DIN No. 00716975

ONELIFE CAPITAL ADVISORS LIMITED
CIN: L74140MH2007PLC173660
CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

₹ In Lakhs

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Advisory Services	-	-	80.50	-	253.50	1,300.00
	Broking Services	67.09	(146.38)	1.18	223.79	6.04	2,153.39
	Trading Services	1.78	230.96	64.93	598.06	199.10	-
	Total	68.87	84.58	146.61	821.85	458.64	3,453.39
	Others Unallocated Income	64.16	67.06	-	183.49	-	246.52
	Net Sales / Income from Operations	133.02	151.64	146.61	1,005.33	458.64	3,699.91
2	Segment Results						
	Profit / (Loss) before Tax and interest from each segment						
	Advisory Services	(55.18)	253.68	(58.26)	124.60	(159.60)	(278.76)
	Broking Services	(145.09)	(87.80)	(24.21)	(103.37)	(67.97)	911.10
	Trading Services	(11.16)	(732.93)	60.41	(680.38)	183.76	-
	Total	(211.43)	(567.05)	(22.07)	(659.15)	(43.81)	632.34
	Others	-	-	-	-	-	186.96
	Less : Finance Costs	44.06	54.79	10.34	172.30	56.29	178.19
	Add : Unallocable Income net of Un-allocable Expenditure	12.12	(39.24)	(12.04)	21.71	9.05	-
	Total Profit / (Loss) Before Tax	(243.35)	(661.08)	(44.45)	(809.73)	(91.05)	641.11
3	Capital Employed						
	Segment Assets						
	Advisory Services	2,078.91	2,777.46	655.03	2,078.91	655.03	5,812.01
	Broking Services	5,573.90	7,130.19	255.73	5,573.90	255.73	7,719.41
	Trading Services	155.61	372.89	3,357.43	155.61	3,357.43	-
	Unallocated	4,982.93	5,290.78	8,498.14	4,982.93	8,498.14	2,960.92
	Total	12,791.35	15,571.32	12,766.33	12,791.35	12,766.33	16,492.34
	Segment Liabilities						
	Advisory Services	618.35	661.72	324.01	618.35	324.01	4,429.23
	Broking Services	3,299.05	5,040.27	480.70	3,299.05	480.70	5,455.33
	Trading Services	3,328.30	3,343.33	56.77	3,328.30	56.77	-
	Unallocated	1,595.83	1,859.69	3,817.84	1,595.83	3,817.84	1,511.96
	Total	8,841.53	10,905.02	4,679.33	8,841.53	4,679.33	11,396.52

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

Place: Thane
Date : 07-Feb-2025

Prabhakar Naig
Whole Time Director
DIN No. 00716975