



LIMITED REVIEW REPORT

To The Board of Directors of
Onelife Capital Advisors Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Onelife Capital Advisors Limited** ("the Company") for the quarter ended 31st December, 2023 and year to date results for the period from April 1, 2023 to December 31, 2023 together with notes thereon (the statement), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial Results based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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

CA N R Tibrewala
Partner
Membership No. 046397
UDIN: 24046397BKHAIT7151



Place: Mumbai
Date: February 5, 2024



LIMITED REVIEW REPORT

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Onelife Capital Advisors Limited (“the Parent”) and its subsidiaries (collectively referred to as “the Group”)** for the quarter ended December 31, 2023 and year to date results from April 1, 2023 to December 31, 2023 together with related notes thereon (the statement), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This Statement, is the responsibility of the Parent’s Management and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”) prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. The Statement includes the results of the following entities:
 - i. Dealmoney Distribution and Advisory Services Private Limited, wholly owned subsidiary
 - ii. Dealmoney Commodities Private Limited, wholly owned subsidiary
 - iii. Eyelied Infrastructure Private Limited, Wholly owned subsidiary
 - iv. Dealmoney Insurance Broking Private Limited, Wholly owned subsidiary
 - v. Sarsan Securities Private Limited, Wholly owned subsidiary
 - vi. Dealmoney Financial Services Private Limited, subsidiary
6. Based on our review conducted and procedures performed as stated in paragraph 4 above and based on the consideration of the review report of other auditors referred to in paragraph 9 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the

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

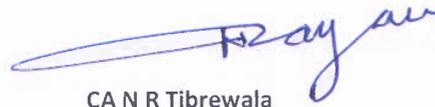
7. The Auditors of Subsidiary "Dealmoney Commodities Private Limited" have modified their opinion and have highlighted the fact regarding the merger of Dealmoney Securities Private Limited (DSPL) with Dealmoney Commodities Private Limited (DCPL), which was approved by NCLT on 19th July, 2021. However, as the merger process is on-going and also the books of accounts of DCPL and DSPL have not been merged as on December 31, 2023. Hence the figures reported in the results are subject to adjustments of the financial results of DSPL therein, including figures for the preceding periods.

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

8. We did not review the financial results of six subsidiaries included in the unaudited consolidated financial results, whose financial results reflect, before consolidated adjustments total revenue of Rs.68.73 lakhs & Rs. 212.70 lakhs, total comprehensive loss of Rs. 51.45 lakhs and Rs. 120.16 lakhs for the quarter ended 31st December,2023 and for the period April 01, 2023 to December 31, 2023; respectively as considered in statement. These financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the said subsidiaries, is based solely on the reports of such other auditors.

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

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



CA N R Tibrewala
Partner
Membership No. 046397
UDIN: 24046397BKHAIU4697



Place: Mumbai
Date: February 5, 2024

ONELIFE CAPITAL ADVISORS LIMITED

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2023

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	STANDALONE					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	80.50	98.50	70.50	253.50	195.75	313.00
2	Other Income	68.21	68.95	67.11	206.19	150.73	257.36
3	Total Income (1 + 2)	148.71	167.45	137.61	459.69	346.48	570.36
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	25.33	27.37	24.44	78.96	87.63	115.04
	Finance Costs	-	5.37	19.54	24.07	63.78	126.89
	Depreciation and Amortisation Expense	0.13	0.13	0.11	0.40	0.55	0.66
	Other Expenses	121.31	132.90	91.80	350.65	184.74	322.22
	Total Expenses (4)	146.77	165.77	135.88	454.08	336.69	564.81
5	Profit before exceptional items and tax (3-4)	1.94	1.68	1.73	5.61	9.80	5.55
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before Tax (5 + 6)	1.94	1.68	1.73	5.61	9.80	5.55
8	Tax Expense						
	(a) Current Tax	0.51	0.44	-	1.46	-	1.44
	(b) Deferred Tax Credit / (Charge)	-	-	-	-	-	3.19
	(c) Earlier Year	-	-	-	-	-	-
9	Profit for the period (7 - 8)	1.43	1.24	1.73	4.15	9.80	0.92
10	Other Comprehensive income						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurment of Defined Benefit Plans	-	-	-	-	-	(0.36)
	(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)	-	-	-	-	-	(0.36)
11	Total Comprehensive income for the period (9+10)	1.43	1.24	1.73	4.15	9.80	0.56
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	-	-	-	-	-	9,566.30
14	Earnings Per Share (of ₹ 10/- each) (not annualised): Basic and Diluted earnings per share ₹	0.01	0.01	0.01	0.03	0.07	0.01

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

PRABHAK
ARA NAIG

Prabhakara Naig
Whole-time Director
DIN : 00716975

Place: Thane
Date : 05-Feb-2024

ONELIFE CAPITAL ADVISORS LIMITED

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2023

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	146.61	130.05	130.46	458.64	307.19	444.41
2	Other Income	1.02	11.58	19.59	36.13	58.65	97.91
3	Total Income (1 + 2)	147.63	141.63	150.06	494.77	365.85	542.32
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	48.66	(13.86)	106.35	137.57	207.01	280.53
	Finance Costs	10.34	16.17	19.54	56.29	63.78	149.92
	Depreciation and Amortisation Expense	2.75	2.72	2.04	8.25	2.53	5.44
	Other Expenses	130.33	148.51	96.50	383.71	208.90	354.39
	Total Expenses (4)	192.08	153.55	224.43	585.82	482.22	790.27
5	Profit before exceptional items and tax (3-4)	(44.45)	(11.92)	(74.37)	(91.05)	(116.37)	(247.95)
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before Tax (5 + 6)	(44.45)	(11.92)	(74.37)	(91.05)	(116.37)	(247.95)
8	Tax Expense						
	(a) Current Tax	2.23	5.96	5.61	15.09	12.40	3.44
	(b) Deferred Tax Credit / (Charge)	3.33	3.33	(1.18)	9.87	(1.79)	(3.41)
	(c) Earlier Year	-	-	-	-	-	-
9	Profit for the period (7 - 8)	(50.01)	(21.21)	(78.80)	(116.01)	(126.98)	(247.98)
	Attributable to						
	Owners of the Company	(50.02)	(21.18)	(78.78)	(115.98)	(126.94)	(247.87)
	Non - Controlling Interest	0.01	(0.03)	(0.02)	(0.03)	(0.04)	(0.11)
10	Other Comprehensive income						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plans	-	-	-	-	-	(0.36)
	(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)	-	-	-	-	-	(0.36)
11	Total Comprehensive income for the period (9+10)	(50.01)	(21.21)	(78.80)	(116.01)	(126.98)	(248.34)
	Other Comprehensive income Attributable to						
	Owners of the Company	-	-	-	-	-	(0.36)
	Non - Controlling Interest	-	-	-	-	-	-
	Total Other Comprehensive income Attributable to						
	Owners of the Company	(50.02)	(21.18)	(78.78)	(115.98)	(126.94)	(248.23)
	Non - Controlling Interest	0.01	(0.03)	(0.02)	(0.03)	(0.04)	(0.11)
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	-	-	-	-	-	6,865.74
14	Earnings Per Share (of ₹ 10/- each) (not annualised):						
	Basic and Diluted earnings per share ₹	(0.37)	(0.16)	(0.59)	(0.87)	(0.95)	(1.86)

Notes:

- The above Statement of standalone and consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013, read with relevant Rules thereunder and other accounting principles generally accepted in India.
- The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 05, 2024 and have been subject to limited review by the Statutory auditors of the Company.

- 3 On 26 February 2018, the Board of Directors of Dealmoney Commodities Private Limited (DCPL), a subsidiary had approved the Scheme of Arrangement, under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and the rules and regulations made thereunder, comprising merger of Dealmoney Securities Private Limited ('DSPL') into DCPL, which is subject to necessary approvals by stock exchanges, SEBI, shareholders and creditors, as may be applicable, and jurisdictional bench of National Company Law Tribunal ('NCLT') and such other statutory/regulatory approvals, as may be required.

The merger of Dealmoney Securities Private Limited (DSPL) with Dealmoney Commodities Private Limited (DCPL), which was approved by NCLT on 19th July, 2021. However, as the merger process is on-going and also the books of accounts of DSPL and DCPL have not been merged as on 31st December, 2023. Hence the figures reported in the results of DSPL therein, including figures for the preceding periods. Our opinion in this report is modified in respect of this matter.

- 4 The Segment reporting as per Indian Accounting Standard 108 is enclosed.
- 5 Previous period's figures have been regrouped or reclassified, wherever necessary to make them comparable with the figures of the current period.

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

PRABHAK
ARA NAIG

Digital signed by PRABHAKARA NAIG
DN: cn=PRABHAKARA NAIG, o=Onlife Capital Advisors Limited, email=prabhakara.naig@onlifeadvisors.com, c=IN

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

**Place: Thane
Date : 05-Feb-2024**

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

₹ In Lakhs

Sr. No.	Particulars	CONSOLIDATED					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Advisory Services	80.50	98.50	70.50	253.50	195.75	313.00
	Broking Services	1.18	(42.74)	2.88	6.04	8.47	10.96
	NBFC Business	64.93	74.28	57.08	199.10	102.97	120.45
	Total	146.61	130.05	130.46	458.64	307.19	444.41
	Others Unallocated Income	-	-	-	-	-	-
	Net Sales / Income from Operations	146.61	130.05	130.46	458.64	307.19	444.41
2	Segment Results						
	Profit / (Loss) before Tax and interest from each segment						
	Advisory Services	(58.26)	(56.13)	(33.08)	(159.60)	(50.14)	(85.05)
	Broking Services	(24.21)	(8.92)	(81.32)	(67.97)	(121.76)	(166.50)
	NBFC Business	60.41	66.01	55.05	183.76	91.15	104.35
	Total	(22.07)	0.96	(59.35)	(43.81)	(80.74)	(147.20)
	Less : Finance Costs	10.34	16.17	19.54	56.29	63.78	149.92
	Add : Unallocable Income net of Unallocable Expenditure	(12.04)	3.29	4.52	9.05	28.15	49.16
	Total Profit / (Loss) Before Tax	(44.45)	(11.92)	(74.37)	(91.05)	(116.37)	(247.95)
3	Capital Employed						
	Segment Assets						
	Advisory Services	655.03	607.08	799.69	655.03	799.69	949.30
	Broking Services	255.73	285.10	163.51	255.73	163.51	291.13
	NBFC Business	3,357.43	3,426.61	2,100.32	3,357.43	2,100.32	1,738.35
	Unallocated	8,498.14	8,462.02	8,363.76	8,498.14	8,363.76	9,394.65
	Total	12,766.33	12,780.81	11,427.27	12,766.33	11,427.27	12,373.43
	Segment Liabilities						
	Advisory Services	324.01	340.87	617.99	324.01	617.99	696.70
	Broking Services	480.70	498.94	669.86	480.70	669.86	1,391.09
	NBFC Business	56.77	13.57	1.99	56.77	1.99	3.42
	Unallocated	3,817.84	3,790.43	1,813.08	3,817.84	1,813.08	2,079.20
	Total	4,679.33	4,643.81	3,102.91	4,679.33	3,102.91	4,170.42
		For and on behalf of the Board of Directors Onelife Capital Advisors Limited					
		PRABHAK ARA NAIG Prabhakara Naig Whole-time Director DIN : 00716975					
		Digitally signed by Prabhakara Naig DN: cn=Prabhakara Naig, o=Onelife Capital Advisors Limited, email=prabhakara.naig@onelifeadvisors.com, c=IN					
Place: Thane							
Date : 05-Feb-2024							