



# Onelife Capital Advisors Limited

CIN: L74140MH2007PLC173660

Tel No.: 022-25833206 Fax: 022-41842228 Email id: [cs@onelifecapital.in](mailto:cs@onelifecapital.in) Web: [www.onelifecapital.in](http://www.onelifecapital.in)

29<sup>th</sup> May, 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 May 29, 2025**

Dear Sir/Madam,

The Board of Directors at its Meeting held on Thursday May 29, 2025 considered and after due deliberation approved the following:

1. The Audited Standalone and Consolidated Financial Results for the fourth Quarter and year ended March 31, 2025 along with the Auditor's Report.

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

- i. The Audited Standalone and Consolidated Financial results for the fourth quarter and year ended on March 31, 2025, in the format specified under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
- ii. Auditor's Report issued by the statutory Auditors of the Company on the Audited Standalone and Consolidated Financial results for the fourth quarter and year ended on March 31, 2025
- iii. Unmodified Opinion under Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 for the quarter and financial year ended March 31, 2025

2. Resignation of Mrs. Kajal Shethia as the Company Secretary & Compliance Officer of the Company effective June 24, 2025.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as Annexure-I.

3. The Board has re-appointed M/s. G.S. Toshniwal & Associates, Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2025-26.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as Annexure-II.

4. The Board has Approved the Notice convening the Extra-Ordinary General Meeting of the Company which is scheduled to be held on Tuesday, 24th June, 2025 at 11:30 A.M. through Video Conferencing (VC) or Other Audio Visual Means (OAVM) in accordance with the relevant circulars issued by the Ministry of Corporate Affairs, Government of India and the Securities and Exchange Board of India;
5. The Board has appointed M/s. Mukesh Siroya and Co., Practicing Company Secretary as Scrutinizer for scrutinizing the remote e-voting and submitting their report as prescribed under the Companies Act, 2013 including e-voting.
6. Company has fixed Thursday, 19<sup>th</sup> June, 2025 as the "Cut-off Date" for the purpose of determining the members eligible to vote on the resolutions set out in the Notice of the EGM or to attend the EGM ;
7. The Board has appointed CDSL to provide facility of e-voting process and the Remove e-voting period will commence from 9:00 AM IST on Saturday, 21<sup>st</sup> June 2025 and will end at 5:00 PM IST on Monday, 23rd June, 2025;



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8. To buy step down subsidiaries pursuant to Agreement – Dealmoney Real Estate Private Limited and Dealmoney Distribution & E-marketing Private Limited

The Board approved the acquisition of 100% equity shares of Dealmoney Real Estate Private Limited and Dealmoney Distribution & E-Marketing Private Limited, currently wholly owned subsidiaries of Dealmoney Commodities Private Limited (a 92.02% subsidiary of the Company), for a total consideration of INR 25 Crores, based on a valuation report obtained by the Company subject to shareholders Approval.

9. Prior Approval for sale of material subsidiary – Dealmoney Commodities Private Limited (a 92.02% subsidiary of the Company) subject to approval of
- Shareholders of the Onelife Capital Advisors Limited
  - SEBI pursuant to the ongoing order and
  - Approval of regulatory authorities of Dealmoney Commodities Private Limited
  - Board & Shareholders of the buyer company.
10. To invest in the following Subsidiaries in lieu of Loan given to them subject to approval of shareholders:
- a. Dealmoney Distribution & Advisory Services Private Limited – Rs. 8,50,99,378
  - b. Dealmoney Real Estate Private Limited – Rs. 3,20,00,000 -
  - c. Eyelid Infrastructure Private Limited – Rs 2,20,84,794
  - d. Sarsan Securities Private Limited – Rs 8,92,60,974

The meeting commenced at 06:15 PM and concluded at 07:30 PM

We request you to take this information on Records.

**For Onelife Capital Advisors Limited,**

Kajal  
Dishank  
Shethia

Digitally signed  
by Kajal Dishank  
Shethia  
Date: 2025.05.29  
20:37:31 +05'30'

**Kajal Shethia**  
**Company Secretary & Compliance Officer**  
**A72895**

**Encl: a/a**



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## ANNEXURE-I

**Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023**

Sr. No.	Details of the Events that need to be provided	Information of such Events
1	Reasons for change viz. <del>appointment, resignation, cessation, removal, death or otherwise.</del>	Mrs. Kajal Shethia has tendered her resignation of Company Secretary and Compliance Officer w.e.f 24 <sup>th</sup> June, 2025.  Mrs. Kajal Shethia has also confirmed that there are no material reasons for her resignation, other than those mentioned in her resignation letter.
2	Date of <del>appointment</del> / cessation (as applicable) & term of appointment.	24-06-2025
3	Brief profile (in case of appointment)	Not Applicable
4	Disclosure of Relationships between directors (in case of appointment of a director)	Not Applicable



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## ANNEXURE-II

**Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023**

<b>Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Auditor and Compliance Officer:</b>		
<b>1</b>	Reason for change – Re-appointment	The Company has re-appointed M/s G.S. Toshniwal & Associates, Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2025-26
<b>2</b>	Date of Re-appointment	29-05-2025
<b>3</b>	Brief profile (in case of appointment)	M/s. G.S. Toshniwal & Associates, a firm of Chartered Accountants have extensive experience in Audit, Taxation and Advisory services.

**ONELIFE CAPITAL ADVISORS LIMITED**  
CIN: L74140MH2007PLC173660

**Standalone Statement of Assets and Liabilities as on March 31, 2025**

[Figures in ₹ lakhs unless stated otherwise]

PARTICULARS	STANDALONE AS ON	
	31.03.2025	31.03.2024
	Audited	Audited
<b>ASSETS</b>		
<b>Non - Current Assets</b>		
Property, Plant and Equipment	0.48	0.73
Capital Work-in-Progress	-	-
Investments Property	-	-
Other Intangible Assets	5.49	5.49
<b>Financial Assets</b>		
Investments	9,868.17	7,041.19
Loans	590.11	813.86
Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Income Tax Assets (Net)	114.46	116.50
Other Non - Current Assets	87.47	87.47
<b>Total Non - Current Assets</b>	<b>10,666.18</b>	<b>8,065.24</b>
<b>Current Assets</b>		
<b>Financial Assets</b>		
Trade Receivables	57.28	745.80
Investment	-	-
Cash and Cash Equivalents	8.63	42.36
Loans	2,789.88	3,174.67
Other Financial Assets	69.20	48.32
Other Current Assets	-	-
<b>Total Current Assets</b>	<b>2,924.99</b>	<b>4,011.16</b>
<b>TOTAL - ASSETS</b>	<b>13,591.16</b>	<b>12,076.40</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity Share Capital	1,336.00	1,336.00
Other Equity	9,614.83	9,564.12
<b>Total Equity</b>	<b>10,950.83</b>	<b>10,900.12</b>
<b>LIABILITIES</b>		
<b>Non - Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	-	92.15
Provisions	36.59	7.01
Deferred Tax Liabilities(Net)	8.33	5.83
<b>Total Non - Current Liabilities</b>	<b>44.92</b>	<b>105.00</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	186.45	655.38
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	41.04	248.54
Other Financial Liabilities	2,337.23	90.44
Other Current Liabilities	27.70	70.14
Provisions	2.98	6.77
<b>Total Current Liabilities</b>	<b>2,595.41</b>	<b>1,071.27</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>13,591.16</b>	<b>12,076.40</b>
<b>For and on behalf of the Board of Directors Onelife Capital Advisors Limited</b>		
	NAIG PRABHAKAR K	Digitally signed by NAIG PRABHAKAR K Date: 2025.05.29 18:48:09 +05'30'
<b>Place: Thane</b>		<b>Prabhakar Naig</b>
<b>Date : 29 May 2025</b>		<b>Whole Time Director</b> <b>DIN No. 00716975</b>

**ONELIFE CAPITAL ADVISORS LIMITED**  
CIN: L74140MH2007PLC173660

**Statement of Standalone Audited Financial Results for the Quarter and Year Ended March 31, 2025**

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited	
1	Revenue from Operations	-	-	95.30	-	348.80
2	Other Income	2.14	3.00	67.91	571.77	274.10
3	<b>Total Income (1 + 2)</b>	<b>2.14</b>	<b>3.00</b>	<b>163.21</b>	<b>571.77</b>	<b>622.90</b>
4	<b>Expenses</b>					
	Cost of Materials Consumed	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in -Progress & Stock-In-Trade	-	-	-	-	-
	Employee Benefits Expense	43.35	39.13	27.72	178.80	106.68
	Finance Costs	0.04	0.11	0.00	0.14	24.07
	Depreciation and Amortisation Expense	0.04	0.04	0.13	0.26	0.53
	Other Expenses	27.44	18.97	143.15	318.64	493.80
	<b>Total Expenses (4)</b>	<b>70.87</b>	<b>58.25</b>	<b>171.00</b>	<b>497.84</b>	<b>625.08</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>(68.73)</b>	<b>(55.24)</b>	<b>(7.79)</b>	<b>73.94</b>	<b>(2.18)</b>
6	Exceptional Items	-	-	-	-	-
7	<b>Profit Before Tax (5 + 6)</b>	<b>(68.73)</b>	<b>(55.24)</b>	<b>(7.79)</b>	<b>73.94</b>	<b>(2.18)</b>
8	<b>Tax Expense</b>					
	(a) Current Tax	(9.71)	(11.29)	(1.46)	20.51	-
	(b) Deferred Tax Credit / (Charge)	2.50	-	2.64	2.50	2.64
	(c) Earlier Year	-	-	(1.44)	-	(1.44)
9	<b>Profit for the period (7 - 8)</b>	<b>(61.52)</b>	<b>(43.96)</b>	<b>(7.53)</b>	<b>50.93</b>	<b>(3.38)</b>
10	<b>Other Comprehensive income</b>					
	<b>(a) (i) Items that will not be reclassified to Profit and Loss</b>					
	Remeasurment of Defined Benefit Plans	(0.22)	-	1.20	(0.22)	1.20
	<b>(a) (ii) Income tax relating to items that will not be reclassified to profit or loss</b>	-	-	-	-	-
	<b>(b) (i) Items that will be reclassified to Profit and Loss</b>	-	-	-	-	-
	<b>(b) (ii) Income tax relating to items that will be reclassified to profit or loss</b>	-	-	-	-	-
	<b>Other Comprehensive income for the period (10)</b>	<b>(0.22)</b>	<b>-</b>	<b>1.20</b>	<b>(0.22)</b>	<b>1.20</b>
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>(61.74)</b>	<b>(43.96)</b>	<b>(6.33)</b>	<b>50.71</b>	<b>(2.18)</b>
12	<b>Paid-up equity share capital (Face Value - ₹ 10 per share)</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>
13	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,614.83</b>	<b>9,564.12</b>
14	<b>Earnings Per Share (of ₹ 10/- each) (not annualised)</b>					
	<b>Basic and Diluted earnings per share ₹</b>	<b>(0.46)</b>	<b>(0.33)</b>	<b>(0.06)</b>	<b>0.38</b>	<b>(0.03)</b>

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

NAIG  
PRABHAKAR  
R K

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NAIG PRABHAKAR  
Date: 2025.05.29  
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**Prabhakar Naig  
Whole Time Director  
DIN No. 00716975**

Place: Thane  
Date : 29-May-2025

**ONELIFE CAPITAL ADVISORS LIMITED**  
**CIN: L74140MH2007PLC173660**  
**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025**

₹ In Lakhs

	PARTICULARS	STANDALONE AS ON	
		31.03.2025	31.03.2024
		Audited	Audited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	<b>Net Profit/(Loss) before tax and Extraordinary Items</b>	<b>73.94</b>	<b>(2.18)</b>
	Adjustments for:		
	Depreciation and Amortisation Expense	0.26	0.53
	Loss on Sale of Assets	-	1.12
	Interest Paid	0.14	24.07
	Interest Income	(2.87)	(274.10)
	<b>Operating Loss Before Working Capital Changes</b>	<b>71.47</b>	<b>(250.56)</b>
	<b>Adjustments for:</b>		
	(Increase) / Decrease in Trade Receivables	688.53	(188.48)
	(Increase) / Decrease in Other Financials Assets	(20.88)	(4.52)
	(Increase) / Decrease in Other Current Assets	-	-
	Increase / (Decrease) in Other Current Liabilities	(39.94)	(40.83)
	Increase / (Decrease) in Provisions	25.57	1.27
	Increase / (Decrease) in Trade Payables	(207.50)	(231.97)
	Increase / (Decrease) in Other Financial Liabilities	2,246.79	(55.56)
	<b>Cash Generated from Operations</b>	<b>2,764.04</b>	<b>(770.65)</b>
	Direct Taxes paid (net of Refunds Received)	(20.97)	181.48
	<b>Net Cash Flow From Operating Activity [A]</b>	<b>2,743.07</b>	<b>(589.17)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase of PPE & Other Intangible Assets	-	-
	Proceeds from Sale of fixed assets	-	0.08
	Investments	(2,826.98)	(4,004.93)
	Loan Given	608.54	4,112.12
	Interest Received	2.87	274.10
	<b>Net cash used in Investing Activities [B]</b>	<b>(2,215.57)</b>	<b>381.38</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Short Term Borrowings	(468.93)	(149.07)
	Proceeds from Long Term Borrowings	(92.15)	92.15
	Interest Paid	(0.14)	(24.07)
	<b>Net cash used in Financing activities [C]</b>	<b>(561.22)</b>	<b>(80.99)</b>
	<b>Net Increase in Cash and Cash Equivalents [A+B+C]</b>	<b>(33.72)</b>	<b>(288.79)</b>
	<b>Cash &amp; Cash Equivalents at the beginning of the year</b>	<b>42.36</b>	<b>331.15</b>
	<b>Cash &amp; Cash Equivalents at th end of the period/year</b>	<b>8.63</b>	<b>42.36</b>

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

NAIG  
PRABHAKAR  
K

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NAIG PRABHAKAR K  
Date: 2025.05.29  
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**Prabhakar Naig**  
**Whole Time Director**  
**DIN No. 00716975**

**Place: Thane**  
**Date : 29 May 2025**

**Independent Auditor's Review Report on audited Standalone Financial Results for the Quarter and Year Ended 31 March 2025 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

**Re: Report on Audit of the Standalone financial Results.**

**Opinion**

We have audited the accompanying standalone financial results of The **Onelife Capital Advisors Limited** (the company) for the quarter and year ended March 31, 2025, 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), including relevant circulars issued by the SEBI from time to time.

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

- a) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b) give 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/loss and other comprehensive income and other financial information for the quarter and year ended March 31, 2025. (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**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 Results" 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. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

**Emphasis of Matter:**

Without qualifying our report, we draw attention to

1. The financial statements which describes that the balance of fixed deposits and interest thereon, unsecured loans / standard assets, long term borrowings, trade payables etc. are subject to confirmation and adjustments necessary upon reconciliation thereof. Pending adjustments on confirmation/ reconciliation, if any, the balances are shown as good, in the opinion of the management. However, the final effect thereof, on Profit/ Loss, Assets and Liabilities, if any, is not ascertainable.
2. The company has acquired an investment in an unlisted companies from Related Party, for total consideration of Rs. 25 crore against which the payment has been made via cheque dated 31<sup>st</sup> Marh 2025. However, as of the date of this report, the cheque has not been deposited or presented for clearing by the counterparty. While the transaction has been recorded in the books of Account, the realization of funds by the subsidiary remain pending. Our conclusion is not modified in respect of this matter.
3. 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.
4. 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).
5. The Company has an outstanding liability of Rs.39.60 Lakhs payable pertaining to previous years towards Goods and Services Tax as on March 31, 2025 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 year ended March 31, 2025.

6. 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.

### **Management's and Board of Directors' Responsibilities for the Financial Results**

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India. 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 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and 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 is responsible for overseeing the company's financial reporting process

### **Auditor's Responsibilities for the Audit of the Annual Financial Results**

Our responsibility is to express an opinion on these financial results based on our audit. We have 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 results. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial results, 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 results 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. 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 results.

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

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 Matters

The annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

**For Rafik And Associates**  
**Chartered Accountants**  
**FRN No 146573W**

RAFIK

SEJAM

SHEIKH

**Rafik Sejam Sheikh**

**Proprietor**

**Membership No 182278**

**UDIN: 25182278BMGYLB1912**

Digitally signed by  
RAFIK SEJAM  
SHEIKH  
Date: 2025.05.29  
19:33:27 +05'30'

**Date : 29<sup>TH</sup> May, 2025**

**Place: Mumbai**

**ONELIFE CAPITAL ADVISORS LIMITED**  
**CIN: L74140MH2007PLC173660**  
**Consolidated Statement of Assets and Liabilities**

[Figures in ₹ lakhs unless stated otherwise]

PARTICULARS	CONSOLIDATED AS ON	
	31.03.2025	31.03.2024
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	2,998.61	888.09
Capital Work-in-Progress	-	-
Investments Property	210.31	210.31
Other Intangible Assets	30.29	43.48
Financial Assets		
Investments	692.38	794.40
Loans	590.11	813.86
Other Non - Current Financial Assets	938.81	263.95
Deferred Tax Assets (Net)	81.16	-
Income Tax Assets (Net)	114.46	143.77
Other Non - Current Assets	172.68	145.04
<b>Total Non-Current Assets</b>	<b>5,828.82</b>	<b>3,302.92</b>
<b>Current Assets</b>		
Financial Assets		
Inventories	102.93	4,875.07
Trade Receivables	1,630.96	2,315.23
Investment	0.00	0.00
Cash and Cash Equivalents	2,934.45	355.29
Bank Balance other than above	126.07	210.31
Loans	3,031.61	3,168.28
Other Financial Assets	769.56	850.19
Other Current Assets	2,734.87	1,415.04
<b>Total Current Assets</b>	<b>11,330.45</b>	<b>13,189.42</b>
<b>TOTAL - ASSETS</b>	<b>17,159.27</b>	<b>16,492.34</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity Share Capital	1,336.00	1,336.00
Other Equity	2,132.42	3,733.99
<b>Equity Attributable to Owner of the Company</b>	<b>3,468.42</b>	<b>5,069.99</b>
Non Controlling Interest	52.28	25.83
<b>Total Equity</b>	<b>3,520.69</b>	<b>5,095.82</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
<b>(a) Financial Liabilities</b>		
Borrowings	2,271.92	1,725.25
Other Non Current Liabilities	51.40	700.00
Trade Payables	-	-
Provisions	112.78	36.30
Deferred Tax Liabilities(Net)	8.33	73.35
<b>Total Non-Current Liabilities</b>	<b>2,444.44</b>	<b>2,534.90</b>
<b>Current Liabilities</b>		
<b>(a) Financial Liabilities</b>		
Borrowings	34.40	892.22
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	7,481.04	5,076.56
Other Financial Liabilities	2,437.27	350.46
Other Current Liabilities	1,236.31	2,533.40
Provisions	5.13	8.97
<b>Total Current Liabilities</b>	<b>11,194.14</b>	<b>8,861.62</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>17,159.27</b>	<b>16,492.34</b>

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

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PRABHAKAR  
K

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**Prabhakar Naig**  
**Whole Time Director**  
**DIN No. 00716975**

**Place: Thane**  
**Date : 29 May 2025**

**ONELIFE CAPITAL ADVISORS LIMITED**  
CIN: L74140MH2007PLC173660

**Statement of Consolidated Audited Financial Results for the Quarter and Year Ended March 31, 2025**

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	122.98	133.02	3,241.27	1,128.31	3,699.91
2	Other Income	1,156.91	(48.84)	281.02	2,050.10	317.15
3	<b>Total Income (1 + 2)</b>	<b>1,279.89</b>	<b>84.18</b>	<b>3,522.29</b>	<b>3,178.42</b>	<b>4,017.06</b>
4	<b>Expenses</b>					
	Cost of Materials Consumed	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	3,562.80	-	3,562.80
	Changes in Inventories of Finished Goods, Work-in-Progress & Stock-In-Trade	-	-	(2,262.80)	2,938.80	(2,262.80)
	Employee Benefits Expense	109.29	33.97	266.37	437.11	403.94
	Finance Costs	20.91	44.06	121.90	193.21	178.19
	Depreciation and Amortisation Expense	(1.13)	25.97	45.19	61.55	53.44
	Other Expenses	595.79	223.54	1,056.67	1,545.01	1,440.38
	<b>Total Expenses (4)</b>	<b>724.86</b>	<b>327.53</b>	<b>2,790.13</b>	<b>5,175.69</b>	<b>3,375.95</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>555.03</b>	<b>(243.35)</b>	<b>732.16</b>	<b>(1,997.27)</b>	<b>641.11</b>
6	Exceptional Items	-	-	-	(1,742.57)	-
7	<b>Profit Before Tax (5 + 6)</b>	<b>555.03</b>	<b>(243.35)</b>	<b>732.16</b>	<b>(254.70)</b>	<b>641.11</b>
8	<b>Tax Expense</b>					
	(a) Current Tax	109.19	2.57	234.99	183.91	250.08
	(b) Deferred Tax Credit / (Charge)	30.62	41.56	319.31	49.20	329.18
	(c) Earlier Year	-	-	(1.44)	-	(1.44)
9	<b>Profit for the period (7 - 8)</b>	<b>415.23</b>	<b>(287.48)</b>	<b>179.30</b>	<b>(487.81)</b>	<b>63.29</b>
	<b>Attributable to</b>					
	Owners of the Company	372.91	(271.64)	154.71	(514.26)	38.73
	Non - Controlling Interest	42.32	(15.84)	24.59	26.45	24.56
10	<b>Other Comprehensive income</b>					
	<b>(a) (i) Items that will not be reclassified to Profit and Loss</b>					
	Remeasurment of Defined Benefit Plans	(0.22)	-	(0.50)	(0.22)	(0.50)
	<b>(a) (ii) Income tax relating to items that will not be reclassified to profit or loss</b>	-	-	-	-	-
	<b>(b) (i) Items that will be reclassified to Profit and Loss</b>	-	-	-	-	-
	<b>(b) (ii) Income tax relating to items that will be reclassified to profit or loss</b>	-	-	-	-	-
	<b>Other Comprehensive income for the period (10)</b>	<b>(0.22)</b>	<b>-</b>	<b>(0.50)</b>	<b>(0.22)</b>	<b>(0.50)</b>
11	<b>Total Comprehensive income for the period (9+10)</b>	<b>415.01</b>	<b>(287.48)</b>	<b>178.80</b>	<b>(488.03)</b>	<b>62.79</b>
	<b>Other Comprehensive income Attributable to</b>					
	Owners of the Company	(0.22)	-	(0.50)	(0.22)	(0.50)
	Non - Controlling Interest	-	-	-	-	-
	<b>Total Other Comprehensive income Attributable to</b>					
	Owners of the Company	372.69	(271.64)	154.21	(514.48)	38.23
	Non - Controlling Interest	42.32	(15.84)	24.59	26.45	24.56
12	<b>Paid-up equity share capital (Face Value - ₹ 10 per share)</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>
13	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,132.42</b>	<b>3,733.99</b>
14	<b>Earnings Per Share (of ₹ 10/- each) (not annualised):</b>	<b>3.11</b>	<b>(2.15)</b>	<b>1.34</b>	<b>(3.65)</b>	<b>0.47</b>
	<b>Basic and Diluted earnings per share ₹</b>					

**Notes:**

- The above Statement of standalone and consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013, read with relevant Rules thereunder and other accounting principles generally accepted in India.
- 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 May 29, 2025 and the Statutory auditors of the Company have audited the financial results for the quarter and year ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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 Segment reporting as per Indian Accounting Standard 108 is enclosed.
- Figures for the quarter ended March 31, 2025 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 ended March 31, 2025.
- Previous years / periods 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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**Prabhakar Naig**  
**Whole Time Director**  
**DIN No. 00716975**

**Place: Thane**  
**Date : 29-May-2025**

**ONELIFE CAPITAL ADVISORS LIMITED**  
**CIN: L74140MH2007PLC173660**  
**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025**

₹ In Lakhs

	PARTICULARS	CONSOLIDATED AS ON	
		31.03.2025	31.03.2024
		Audited	Audited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	<b>Net Profit/(Loss) before tax and Extraordinary Items</b>	<b>(254.70)</b>	<b>641.11</b>
	Adjustments for:		
	Depreciation and Amortisation Expense	61.55	53.44
	Loss on Sale of Assets	-	1.14
	Provision for Doubtful Deposits	-	8.54
	Interest Paid	193.21	178.19
	Interest Income	(2.87)	(85.24)
	<b>Operating Loss Before Working Capital Changes</b>	<b>(2.80)</b>	<b>797.18</b>
	<b>Adjustments for:</b>		
	(Increase) / Decrease in Trade Receivables	684.28	(1,734.41)
	(Increase) / Decrease in Inventories	4,772.15	(2,938.80)
	(Increase) / Decrease in Other Financials Assets	(594.22)	(813.30)
	(Increase) / Decrease in Other Non-Current Assets	(27.64)	15.67
	(Increase) / Decrease in Other Current Assets	(1,319.83)	(1,414.06)
	Increase / (Decrease) in Other Current Liabilities	(2,010.71)	3,140.97
	Increase / (Decrease) in Provisions	72.42	27.36
	Increase / (Decrease) in Trade Payables	2,404.48	4,498.80
	Increase / (Decrease) in Other Financial Liabilities	2,086.81	(1,742.25)
	<b>Cash Generated from Operations</b>	<b>6,064.93</b>	<b>(162.85)</b>
	Direct Taxes paid (net of Refunds Received)	(284.95)	(416.07)
	<b>Net Cash Flow From Operating Activity [A]</b>	<b>5,779.97</b>	<b>(578.91)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase of Property, Plant & Equip & Other Intangible Assets	(2,158.87)	(314.23)
	Proceeds from Sale of fixed assets	-	0.08
	Investments	102.02	(703.67)
	Loan Given	360.42	3,684.99
	Profit / (Loss) on Consolidation	(1,087.10)	(3,169.99)
	Bank deposits with bank having maturity within 12 months	84.23	(179.99)
	Interest Received	2.87	85.24
	<b>Net cash used in Investing Activities [B]</b>	<b>(2,696.44)</b>	<b>(597.57)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Long Term Borrowings	546.67	1,289.52
	Proceeds from Short Term Borrowings	(857.83)	11.22
	Interest Paid	(193.21)	(178.19)
	<b>Net cash used in Financing activities [C]</b>	<b>(504.37)</b>	<b>1,122.55</b>
	<b>Net Increase in Cash and Cash Equivalents [A+B+C]</b>	<b>2,579.17</b>	<b>(53.93)</b>
	<b>Cash &amp; Cash Equivalents at the beginning of the year Cash</b>	<b>355.29</b>	<b>409.22</b>
	<b>Cash &amp; Cash Equivalents at th end of the year</b>	<b>2,934.45</b>	<b>355.29</b>

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

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**Prabhakar Naig**  
**Whole Time Director**  
**DIN No. 00716975**

Place: Thane  
Date : 29 May 2025

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

₹ In Lakhs

Sr. No.	Particulars	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Segment Revenue</b>					
	Advisory Services	-	-	1,046.50	-	1,300.00
	Broking Services	62.16	67.09	2,147.35	285.95	2,153.39
	Trading Services	-	1.78	-	598.06	-
	<b>Total</b>	<b>62.16</b>	<b>68.87</b>	<b>3,193.85</b>	<b>884.01</b>	<b>3,453.39</b>
	Others Unallocated Income	60.82	64.16	47.42	244.30	246.52
	<b>Net Sales / Income from Operations</b>	<b>122.98</b>	<b>133.02</b>	<b>3,241.27</b>	<b>1,128.31</b>	<b>3,699.91</b>
<b>2</b>	<b>Segment Results</b>					
	<b>Profit / (Loss) before Tax and interest from each segment</b>					
	Advisory Services	(79.48)	(55.18)	(119.15)	45.12	(278.76)
	Broking Services	663.74	(145.09)	979.07	560.37	911.10
	Trading Services	(37.34)	(11.16)	-	(717.71)	-
	<b>Total</b>	<b>546.92</b>	<b>(211.43)</b>	<b>859.91</b>	<b>(112.22)</b>	<b>632.34</b>
	Others	-	-	3.19	-	186.96
	Less : Finance Costs	20.91	44.06	121.90	193.21	178.19
	Add : Unallocable Income net of Un-allocable Expenditure	29.02	12.12	(9.05)	50.74	-
	<b>Total Profit / (Loss) Before Tax</b>	<b>555.03</b>	<b>(243.35)</b>	<b>732.16</b>	<b>(254.70)</b>	<b>641.11</b>
<b>3</b>	<b>Capital Employed</b>					
	<b>Segment Assets</b>					
	Advisory Services	-	2,078.91	-	2,126.84	5,812.01
	Broking Services	-	5,573.90	-	7,311.13	7,719.41
	Trading Services	-	155.61	-	5,029.87	-
	Unallocated	-	4,982.93	-	2,691.42	2,960.92
	<b>Total</b>	<b>-</b>	<b>12,791.35</b>	<b>-</b>	<b>17,159.27</b>	<b>16,492.34</b>
	<b>Segment Liabilities</b>					
	Advisory Services	-	618.35	-	2,567.61	4,429.23
	Broking Services	-	3,299.05	-	3,448.47	5,455.33
	Trading Services	-	3,328.30	-	1,923.19	-
	Unallocated	-	1,595.83	-	5,699.32	1,511.96
	<b>Total</b>	<b>-</b>	<b>8,841.53</b>	<b>-</b>	<b>13,638.58</b>	<b>11,396.52</b>

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

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**Prabhakar Naig**  
**Whole Time Director**  
**DIN No. 00716975**

Place: Thane  
Date : 29-May-2025

**Independent Auditor's Review Report on audited Consolidated Financial Results for the Quarter and Year Ended 31 March 2025 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

**Re: Report on Audit of the Consolidated financial Results.**

**Opinion**

We have audited the accompanying Consolidated financial results of The **Onelife Capital Advisors Limited** (the Holding Company) and its subsidiaries except Dealmoney Commodity Private Limited (the Holding Company and its subsidiaries together referred to as the "Group") for the quarter and year ended March 31, 2025 ("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), including relevant circulars issued by the SEBI from time to time.

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

- a) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b) give 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/loss and other comprehensive income and other financial information for the quarter and year ended March 31, 2025. (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- c) Includes the financial results of the subsidiaries as given in the Annexure to this report;.

### **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 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 Consolidated 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 audit opinion.

### **Emphasis of Matter:**

Without qualifying our report, we draw attention to

1. The Consolidated financial statements which describes that the balance of fixed deposits and interest thereon, unsecured loans / standard assets, long term borrowings, trade payables etc. are subject to confirmation and adjustments necessary upon reconciliation thereof. Pending adjustments on confirmation/ reconciliation, if any, the balances are shown as good, in the opinion of the management. However, the final effect thereof, on Profit/ Loss, Assets and Liabilities, if any, is not ascertainable.
2. The Holding company has acquired an investment in an unlisted companies from Related Party, for total consideration of Rs. 25 crore against which the payment has been made via cheque dated 31<sup>st</sup> Marh 2025. However, as of the date of this report, the cheque has not been deposited or presented for clearing by the counterparty. While the transaction has been recorded in the books of Account, the realization of funds by the subsidiary remain pending. Our conclusion is not modified in respect of this matter.
3. The Holding 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 Holding Company depends on the future performance of these subsidiaries.
4. The Holding 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 Holding Company will assess its financial impact in accordance with Ind AS 28 (Investment in Associates and Joint Ventures).

5. The Holding Company has an outstanding liability of Rs.39.60 Lakhs payable pertaining to previous years towards Goods and Services Tax as on March 31, 2025 which has been disputed by the Holding 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 Consolidated financial statements for the quarter and year ended March 31, 2025.
6. 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.
7. Financial Statement of Dealmoney Commodity Private Limited, a material subsidiary, have not been audited for the year ended 31<sup>st</sup> March, 2025. The Financial Statement/financial information of this subsidiary, which reflects total asserts of Rs. 76,27,43,542 as at 31<sup>st</sup> March 2025, total revenue of Rs. 17,59,62,729, Net Profit/(Loss) after tax of Rs. 3,31,46,293 and net cash inflows/(Outflows) of Rs. 27,75.95,540 for the year then ended, have been certified by the management and furnished to us, and our opinion on the consolidation financial results in so far as it relates to the amounts and disclosure included in respect of this subsidiary, is based solely on such unaudited financial statements/ financial information.

We are the statutory auditor of the said subsidiary, and we were unable to audit its financial statements for the quarter and year ended 31<sup>st</sup> March 2025 due to pending finalization of books. Our Opinion is not modified in respect of this matter.

#### **Management's and Board of Directors' Responsibilities for the Financial Results**

The Statement, which includes the consolidated financial results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited condensed consolidated financial statements for the three months and year ended 31<sup>st</sup> March, 2025.

This responsibility includes preparation and presentation of these financial results that give a true and fair view of the net profit/ loss and Consolidated other comprehensive income and other financial information of Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India. This responsibility also includes 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the Management and the Board of Directors of Companies included in the Group 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 their respective entities or to cease operations, or has no realistic alternative but to do so.

The Respective Board of Directors of Companies included in the Group is responsible for overseeing the company's financial reporting process of the Group.

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the quarter and year ended 31<sup>st</sup> March, 2025**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the quarter and year ended March 31, 2025, as a whole are 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 these Consolidated Financial Results.

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 Statement, 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations
- 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable
- Obtain sufficient appropriate audit evidence regarding the Financial Information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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 Matters

The Consolidated financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

**For Rafik And Associates**  
**Chartered Accountants**  
**FRN No 146573W**

RAFIK  
SEJAM  
SHEIKH

Digitally signed by  
RAFIK SEJAM SHEIKH  
Date: 2025.05.29  
19:32:37 +05'30'

**Rafik Sejam Sheikh**  
**Proprietor**  
**Membership No 182278**  
**UDIN: 25182278BMGYLC5071**

**Date: 29<sup>TH</sup> MAY 2025**  
**Place: Mumbai**



# Onelife Capital Advisors Limited

CIN: L74140MH2007PLC173660

Tel No.: 022-25833206 Fax: 022-41842228 Email id: [cs@onelifecapital.in](mailto:cs@onelifecapital.in) Web: [www.onelifecapital.in](http://www.onelifecapital.in)

29 May, 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: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

This is to inform you that, pursuant to Regulation 33(3)(d) and 52 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare that, the Statutory Auditors of the Company i.e. M/s Rafik & Associates, Chartered Accountants (FRN 146573W) have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2025.

Kindly take the same on records

**For Onelife Capital Advisors Limited**

NAIG

PRABHAKAR K

Digitally signed by  
NAIG PRABHAKAR K  
Date: 2025.05.29  
18:42:56 +05'30'

**Prabhakara Naig**

**Whole Time Director**

**DIN No.: 00716975**