

360 ONE WAM LIMITED

TAX POLICY AND GOVERNANCE

360 ONE WAM LIMITED AND ITS SUBSIDIARIES

Tax Policy and Governance

360 ONE WAM LIMITED (the Company) is the leading Wealth Management Servicer provider of India. The Company is committed to managing the economic, environmental and social impact on society at large. This approach extends to all facets of our business, including our indirect value creation. The Company demands that its business practices are ethical and adhere to the highest standards. It sets out a vision that defines the purpose of the business as long-term stakeholder value creation. Consequently, the Company does not pursue artificial or contrived tax planning that could undermine its social contribution.

Objective

The 'Tax Policy' lays down the Company's commitment towards being a responsible corporate citizen. This policy statement lists out our approach towards managing our taxation.

The Company's responsible tax policy consists of:

- Complying with the relevant tax laws and regulations applicable to the Company in India and in all the countries that it operates in, thus avoiding tax risks and inefficiencies in the implementation of business decisions across its business centers world-wide
- Adhering to relevant tax laws, to minimize the risk of uncertainty or disputes
- Ensuring transactions with our related parties are on an 'arm's-length' basis.

Compliance

The Company is committed to complying with the applicable laws and regulations of the relevant jurisdictions in which it operates.

We are committed to:

- Paying taxes which we are legally obliged to pay, as and when they become payable
- Complying with relevant tax laws and regulations
- Utilizing tax rulings, agreements, clearances, concessions or reliefs which are provided by the government(s) of the relevant jurisdictions in which we operate
- Responding to tax enquiries and audits in a transparent and timely manner, and engaging with the government, tax authorities and regulators in a constructive, responsive manner
- Ensuring that all transfer pricing computations are based on well accepted 'arm's-length' principle.

Transparency

- Paying taxes at the appropriate times and promptly providing all relevant information requested by the appropriate tax authorities to accurately establish the Company's tax liabilities
- Providing key tax-related information and documents that may be requested by the competent tax authorities.

Accountability

- Having open and transparent tax structures intended for tax efficiency / optimization, as allowed by the relevant rules and regulations
- Making sure that all decisions are taken at an appropriate level
- Aligning the tax policy with our business and commercial strategy
- Training our personnel with responsibilities for tax matters so that that they have the skills, technical expertise and knowledge to effectively fulfill their tax responsibilities and providing necessary access to relevant external experts.