

July 17, 2025

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai 400 001.
BSE Scrip Code: 542772

The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5 Floor, Plot C/1, G Block,
Bandra - Kurla Complex, Bandra (E),
Mumbai 400 051.
NSE Symbol: 360ONE

Dear Sir / Madam,

Subject: Outcome of the meeting of the Board of Directors of 360 ONE WAM LIMITED held on Thursday, July 17, 2025

We wish to inform you that the Board of Directors ("**Board**") of 360 ONE WAM LIMITED ("**Company**") at its meeting held today has, inter alia, approved:

- A. unaudited financial results (consolidated and standalone) of the Company for the quarter ended June 30, 2025;
- B. appointment of Mr. Saahil Murarka (DIN: 06717827) as an Additional, Non-Executive, Non-Independent Director of the Company with effect from Thursday, July 17, 2025. The Board has recommended appointment of Mr. Saahil Murarka as a Non-Executive, Non-Independent Director of the Company, to the shareholders of the Company for their approval;
- C. inclusion of Mr. Pankaj Fitkariwala as Senior Management of the Company with effect from Thursday, July 17, 2025, pursuant to the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations, 2015**");
- D. '360 ONE Employee Stock Option Scheme 2025' ("**360 ONE ESOS 2025**") in accordance and compliance with the Companies Act, 2013 and SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, considering the recommendation of Nomination and Remuneration Committee and subject to the approval of the shareholders of the Company, which will be implemented after receipt of necessary approvals including from the shareholders of the Company;
- E. amendment to the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("**Code of Fair Disclosure**"), pursuant to provisions of Regulation 8(2) of SEBI (Prohibition of Insider Trading) Regulations, 2015 ("**PIT Regulations**"), inter alia incorporating the recent amendments to PIT Regulations.

Additionally, the Board, in view of the Company's current focus on growth and leveraging opportunities to enhance its market position, approved that the Company shall not undertake any corporate actions resulting in a reduction of equity share capital of the Company for a period of 2 (two) years commencing from the date of the meeting i.e. July 17, 2025.

Upon commencement of dispatch of the notice of the general meeting / postal ballot to the shareholders, the Company shall intimate the same to the stock exchanges along with a copy of notice.

360 ONE WAM LIMITED

Corporate & Registered Office: 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai – 400 013

Tel (91-22) 4876 5600 Fax (91-22) 4341 1895 Email secretarial@360.one www.360.one

CIN: L74140MH2008PLC177884

Further, we have enclosed the following:

1. Results Update containing update on the aforesaid unaudited financial results for the quarter ended June 30, 2025, as '**Annexure I**';
2. Limited Review Report on unaudited consolidated financial results along with unaudited consolidated financial results for the quarter ended June 30, 2025, as '**Annexure II**';
3. Limited Review Report on unaudited standalone financial results along with unaudited standalone financial results for the quarter ended June 30, 2025, as '**Annexure III**';
4. Pursuant to Regulation 32 of the Listing Regulations, 2015, statement of deviation / variation, if any, in the utilization of proceeds of Qualified Institutions Placement, as '**Annexure IV-A**';
5. Pursuant to Regulation 32 of the Listing Regulations, 2015, statement of deviation / variation, if any, in the utilization of proceeds of Preferential Issue of Warrants, as '**Annexure IV-B**';
6. Details required under point A(7) of Annexure 18 of the SEBI Circular bearing reference no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, ("**SEBI Circular**") with respect to appointment of Mr. Saahil Murarka (DIN: 06717827), as an Additional, Non-Executive, Non-Independent Director of the Company, as '**Annexure V**';
7. Details in respect of inclusion of Mr. Pankaj Fitkariwala as senior management as per point A(7) of Annexure 18 of the SEBI Circular, as '**Annexure VI**';
8. Details in respect of 360 ONE ESOS 2025 as per point B(10) of Annexure 18 of the SEBI Circular, as '**Annexure VII**';
9. Copy of Code of Fair Disclosure as per PIT Regulations as, '**Annexure VIII**'. The same is also being uploaded on the website of the Company at 360.one/investor-relations.html.

The standalone financial results enclosed herewith as **Annexure III** also include Disclosure in accordance with Regulation 52(4) of Listing Regulations, 2015, read with applicable SEBI circular(s) in respect of the listed commercial papers of the Company.

The meeting of the Board commenced at 1:30 p.m. (IST) and concluded at 3:55 p.m. (IST).

The aforesaid financial results shall be uploaded on the websites of the Stock Exchanges at www.nseindia.com and www.bseindia.com and on the website of the Company at <https://ir.360.one/>.

Please take the same on your records.

Thanking you.

Yours faithfully,

For 360 ONE WAM LIMITED

Rohit Bhave
Company Secretary
ACS - 21409
Encl.: As above.

360 ONE WAM Ltd. Results Update - Q1 FY26

Key Highlights

Q1 FY26 PAT AT RS 287 CRORE - UP 18.0% YoY

Q1 FY26 TOTAL REVENUE AT RS 725 CRORE - UP 4.0% YoY

OVERALL ASSETS UNDER MANAGEMENT (AUM) AT RS 6,63,924 CRORE AS ON JUNE 2025

ANNUAL RECURRING REVENUE (ARR) AUM AT RS 2,87,317 CRORE - UP 29.8% YoY

INTEGRATION OF B&K SECURITIES COMPLETED IN Q1 FY26

<i>Rs in Crs.</i>	Q1 FY26	Q4 FY25	Q-o-Q %	Q1 FY25	Y-o-Y %
Revenue from Operations	662	652	1.6%	600	10.3%
Annual Recurring Revenue	511	502	1.7%	376	35.9%
Transactional / Brokerage Income	152	150	1.3%	225	-32.5%
Other Income	63	7	-	97	-35.0%
Total Revenues	725	658	10.1%	697	4.0%
Total Expenses	351	334	5.2%	265	32.7%
Operating Profit Before Tax (OPBT)	311	318	-2.2%	335	-7.3%
Profit before Tax	374	324	15.3%	315	18.6%
Profit After Tax incl. OCI	287	250	14.9%	243	18.0%

Mumbai, July 17, 2025: 360 ONE WAM Limited, one of India's largest wealth and alternates asset managers, announced its financial results for the quarter ended June 30, 2025.

Business Performance

- **Assets under Management for 360 ONE stood at Rs 6,63,924 Crs**, consisting of ARR AUM of Rs 2,87,317 Crs and Transactional / Brokerage AUM of Rs 3,76,607 Crs
 - **Wealth Management: ARR AUM rose to Rs 1,94,773 Crs (+38% YoY)** supported by robust growth across segments. Our 360 ONE Plus proposition saw growth of 40% YoY, while Distribution and Lending businesses grew by 38% YoY and 19% YoY respectively. In Q1 FY26, 360 ONE Wealth successfully onboarded 200+ families (with more than Rs 10 Crs ARR AUM). **Clients, having total AUM of Rs 10 Crs+, stood at over 4,200 and account for 95% of Wealth AUM (excl. custody).** Overall, it manages assets for 8,400+ relevant families and corporates
 - **Asset Management: ARR AUM increased to Rs 92,544 Crs (+16% YoY)** mainly driven by growth in Private Equity (+23% YoY), Listed Equity (+17% YoY) and customized multi-asset (+19% YoY) segments
- In Q1, 360 ONE received 10 prestigious awards including **Best Private Bank - India at both the *FinanceAsia Awards 2025* and *WealthBriefingAsia Awards 2025***, multiple accolades at the ***Global Private Banking Innovation Awards 2025*** across categories such as private banking leadership, succession planning, discretionary portfolio management, and private equity, as well as the coveted ***Great Place To Work - India certification***

Financial Performance for the quarter ended June 30, 2025

- **Total Revenue increased by 4.0% YoY to Rs 725 Crs** driven by strong growth in ARR AUM and Other Income
- **Revenue from Operations was Rs 662 Crs - an increase of 10.3% YoY**
- **ARR revenue was Rs 511 Crs - an increase of 35.9% YoY**
- **Combined ARR retention improved to 79 basis points (bps) vis-à-vis 72 bps in Q1 FY25.** Within that, Wealth Management retention was at 78 bps, while Asset Management retention was at 79 bps
- **Consolidated Profit After Tax was Rs 287 Crs - an increase of 18.0% YoY** as against Rs 243 Crs for Q1 FY25
- **Tangible net worth stood at Rs 5,693 Crs. Tangible Return on Equity was at 19.6% in Q1 FY26**

Mr. Karan Bhagat, MD & CEO: "This quarter marks a period of strong core momentum and strategic consolidation. While talent continues to remain our biggest bedrock, the recent inorganic initiatives, including the acquisition of B&K Securities and collaboration with UBS, have significantly strengthened our ability to deliver an integrated, full-spectrum platform by combining deep advisory, research, and execution capabilities. We firmly believe that, across our wealth and asset businesses, the foundational levers are now firmly in place, setting the stage for sustained growth, deeper client engagement, and long-term value creation for all our stakeholders."

For further information, please contact:

Mr. Akshay Gavankar

Investor Relations | 360 ONE WAM Ltd.

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Phone: +91 86558 09111

[Click here to register for conference call](#)

[Click here for investor presentation](#)

360 ONE WAM Q1 FY26 Analyst Conference call is scheduled for Thursday, July 17, 2025, at 6:00 PM IST

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
CONSOLIDATED FINANCIAL RESULTS**
**TO THE BOARD OF DIRECTORS OF
360 ONE WAM LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **360 ONE WAM LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2025 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33, Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33, Regulation 52 and Regulation 54 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr no	Name of the Entities	Relationship
1	360 ONE WAM Limited	Parent
2	360 ONE Prime Limited	Subsidiary
3	360 ONE Asset Management Limited	Subsidiary
4	360 ONE Portfolio Managers Limited	Subsidiary
5	360 ONE Distribution Services Limited	Subsidiary
6	360 ONE Investment Adviser and Trustee Services Limited	Subsidiary
7	360 ONE Asset Trustee Limited	Subsidiary
8	360 ONE IFSC Limited	Subsidiary
9	360 ONE Alternates Asset Management Limited	Subsidiary
10	360 ONE Asset Management (Mauritius) Limited	Subsidiary
11	360 ONE Capital Pte Limited	Subsidiary

Sr no	Name of the Entities	Relationship
12	360 ONE Inc.	Subsidiary
13	360 ONE Private Wealth (Dubai) Limited	Subsidiary
14	360 ONE Capital (Canada) Limited	Subsidiary
15	MAVM Angels Network Private Limited	Subsidiary
16	360 ONE Foundation	Subsidiary
17	Moneygoals Solutions Limited	Subsidiary (w.e.f February 06, 2025)
18	Batlivala & Karani Securities India Private Limited	Subsidiary (w.e.f May 27, 2025)
19	Batlivala & Karani Finserv Private Limited	Subsidiary (w.e.f May 27, 2025)
20	Banayantree Services Limited	Step Down Subsidiary (w.e.f February 06, 2025)
21	B&K Securities Pte. Ltd., Singapore	Step Down Subsidiary (w.e.f May 27, 2025)
22	B&K Securities Limited, England	Step Down Subsidiary (w.e.f May 27, 2025)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, has not been 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, and has not disclosed the information required to be disclosed in terms of Regulation 33, Regulation 52 and Regulation 54 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.
6. We draw attention to Note 9 of the financial results, in respect of a Search carried out by the Income Tax Department ("the Department") during the quarter ended March 31, 2025, wherein the Group has stated that it has provided the details, clarifications and documents sought by the Department in respect of claims for certain deductions made by the Company in earlier assessment years. Pending resolution of the proceeding as at the date of this Report, there is uncertainty on its ultimate outcome. The Group based on available information, as of the date of approval of these financial results, has not identified any adjustments, disclosures or any effect to the current or prior period financial information. Our conclusion is not modified in respect of this matter.
7. We did not review the financial results of one subsidiary included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 351.18 crore for the quarter ended June 30, 2025, total net profit after tax of Rs. Rs. 129.99 Crore for the quarter ended June 30, 2025 and total comprehensive income of Rs 129.94 crore for the quarter ended June 30, 2025, as considered in the 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 this subsidiary is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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

Deloitte Haskins & Sells LLP

8. The consolidated unaudited financial results includes the financial results of 10 subsidiaries and 3 step down subsidiaries which have not been reviewed by their auditors, whose financial results reflect total revenue of Rs. 66.44 crore for the quarter ended June 30, 2025, total loss after tax of Rs. 3.74 crore for the quarter ended June 30, 2025 and Total comprehensive loss of Rs. 0.66 crore for the quarter ended June 30, 2025, as considered in the Statement. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our Conclusion on the Statement is not modified in respect of our reliance on the results certified by the Management.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

ANJUM

ALTAF QAZI

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Date: 2025.07.17
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Anjum A. Qazi
Partner
(Membership No. 104968)
(UDIN: 25104968BMMLHJ4015)

Place: July 17, 2025
Date: Mumbai

Particulars	Quarter ended			
	June 30, 2025		June 30, 2024	
	Unaudited	Unaudited (Refer Note 14)	Unaudited	Audited
1. Income				
Revenue from operations				
(i) Interest Income				
- Loans	230.55	237.31	186.44	830.10
- Others	57.15	61.39	64.22	233.79
(ii) Dividend & Distribution income on investments	0.80	0.02	0.01	0.11
(iii) Fees and commission Income	432.23	483.81	420.78	1,805.21
(iv) Net gain on fair value changes	190.73	38.24	177.89	425.88
(I) Total Revenue from operations	911.46	820.77	849.34	3,295.09
(II) Other Income	68.58	100.92	86.20	389.30
(III) Total Income (I+II)	980.04	921.69	935.54	3,684.39
2. Expenses				
(i) Finance Costs	228.54	218.20	214.31	887.02
(ii) Fees and commission expense	19.57	22.99	20.81	86.87
(iii) Impairment on financial instruments	(0.96)	5.09	0.74	11.04
(iv) Employee Benefits Expenses	246.45	246.74	187.70	884.44
(v) Depreciation and amortisation expenses	32.13	19.67	16.46	70.53
(vi) Other expenses	80.51	84.73	63.24	310.04
(IV) Total Expenses	606.24	597.42	503.26	2,249.94
(V) Profit before Exceptional Item and tax (III - IV)	373.80	324.27	432.28	1,434.45
Exceptional Item (Net of Taxes)	-	-	87.63	87.63
(VI) Profit before tax[^]	373.80	324.27	344.65	1,346.82
(VII) Tax Expense:				
(i) Current Tax	66.82	74.64	96.99	311.98
(ii) Deferred Tax	22.31	0.03	3.92	19.54
Total Tax Expense	89.13	74.67	100.91	331.52
(VIII) Profit for the period/year(VI-VII)	284.67	249.60	243.74	1,015.30
(IX) Other Comprehensive Income				
(A) (i) Items that will not be reclassified to profit or loss				
- Remeasurements of defined benefits (assets)/liabilities	1.68	(1.30)	(0.15)	(3.25)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.56)	0.40	0.03	0.89
Subtotal (A)	1.12	(0.90)	(0.12)	(2.36)
(B) (i) Items that will be reclassified to profit or loss				
- Foreign currency translation reserve	1.37	1.13	(0.26)	2.44
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Subtotal (B)	1.37	1.13	(0.26)	2.44
Total Other Comprehensive Income/(Loss)	2.49	0.23	(0.38)	0.08
(X) Total Comprehensive Income for the period/year (VIII+IX) (Comprising Profit and Other comprehensive Income/(Loss) for the period/year)	287.16	249.83	243.36	1,015.38
(XI) Paid up Equity Share Capital (Face value of ₹1 each) (Refer Note 5 and Note 7)	40.42	39.31	36.29	39.31
(XII) Other Equity (excluding Revaluation reserve)				7,025.81
(XIII) Earnings per equity share				
Basic (In ₹) * - After Exceptional Item	7.16	6.38	6.76	27.14
Basic (In ₹) * - Before Exceptional Item	7.16	6.38	9.19	29.49
Diluted (In ₹) * - After Exceptional Item	6.95	6.17	6.49	26.08
Diluted (In ₹) * - Before Exceptional Item	6.95	6.17	8.83	28.33

[^] Profit before tax is after exceptional item and tax thereon.

* Quarter numbers are not annualised

For and on behalf of the Board of Directors



[Signature]

Karan Bhagat
Managing Director
(DIN: 03247753)



360 ONE WAM Limited

CIN : L74140MH2008PLC177884

Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai-400013, Maharashtra, India

1. The Company and its subsidiaries are engaged in finance and financial services activities. On a consolidated basis, the Company has identified two reportable segments namely (i) Wealth Management and (ii) Asset Management. The disclosures in terms of Indian Accounting Standard 108 (Ind AS) on "Operating Segment" as specified under section 133 of Companies Act, 2013 for the Group is as under:

Particulars	Quarter ended			(Rs. In Crores)
	June 30, 2025	March 31, 2025	June 30, 2024	Year ended
	Unaudited	Unaudited (Refer Note 14)	Unaudited	March 31, 2025 (Audited)
Segment Revenue				
1. Wealth Management	771.22	668.54	764.53	2,914.24
2. Asset Management	208.20	252.05	170.89	768.80
Total Segment Revenue	979.42	920.59	935.42	3,683.04
Unallocated	0.62	1.10	0.12	1.35
Total Segment Revenue	980.04	921.69	935.54	3,684.39
Segment Result (Profit before Tax) - After Exceptional Item				
1. Wealth Management	253.36	157.09	249.07	889.59
2. Asset Management	119.82	166.08	95.46	455.88
Total Segment Results	373.18	323.17	344.53	1,345.47
Unallocated	0.62	1.10	0.12	1.35
Total Segment Results	373.80	324.27	344.65	1,346.82
Segment Result (Profit before Tax) - Before Exceptional Item				
1. Wealth Management	253.36	157.09	336.70	977.22
2. Asset Management	119.82	166.08	95.46	455.88
Total Segment Results	373.18	323.17	432.16	1,433.10
Unallocated	0.62	1.10	0.12	1.35
Total Segment Results	373.80	324.27	432.28	1,434.45
Segment Assets				
1. Wealth Management	19,656.67	17,884.68	15,408.32	17,884.68
2. Asset Management	1,574.85	1,610.05	465.11	1,610.05
Total	21,231.52	19,494.73	15,873.43	19,494.73
Unallocated	250.42	273.97	241.19	273.97
Total Segment Assets	21,481.94	19,768.70	16,114.62	19,768.70
Segment Liabilities				
1. Wealth Management	12,812.55	12,449.44	12,234.62	12,449.44
2. Asset Management	84.37	98.56	69.96	98.56
Total	12,896.92	12,548.00	12,304.58	12,548.00
Unallocated	135.42	155.58	121.30	155.58
Total Segment Liabilities	13,032.34	12,703.58	12,425.88	12,703.58
Capital Employed (Segment Assets less Segment liabilities)				
1. Wealth Management	6,844.12	5,435.24	3,173.70	5,435.24
2. Asset Management	1,490.48	1,511.49	395.15	1,511.49
Total capital employed in Segments	8,334.60	6,946.73	3,568.85	6,946.73
Unallocated	115.00	118.39	119.89	118.39
Total Capital Employed	8,449.60	7,065.12	3,688.74	7,065.12



360 ONE WAM Limited

CIN : L74140MH2008PLC177884

**Regd. Office :-360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai-400013,
Maharashtra, India**

2. The above consolidated unaudited financial results for the quarter ended June 30, 2025, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of 360 ONE WAM Limited (the "Company") at its meeting held on July 17, 2025. The Statutory Auditors of the Company have carried out the Limited Review of the aforesaid results.
3. These consolidated unaudited financial results have 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33, Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
4. During the quarter ended June 30, 2025, the Nomination and Remuneration Committee of the Board of Directors granted 1,171,215 stock options, representing equal number of equity shares of face value of ₹1/- each in the Company to the eligible employees under the IIFL Wealth Employee Stock Option Scheme – 2019 and 360 ONE Employee Stock Option Scheme 2023. None of the stock options were vested or exercised during the said period.
5. The Company, during the quarter ended June 30, 2025 has allotted 1,164,768 equity shares of ₹1/- each, fully paid up, respectively, on exercise of options by employees, in accordance with the Company's Employee Stock Option Scheme(s).
6. During the quarter ended June 30, 2025, an interim dividend of ₹ 236.22 Crores (₹6/- per share) was approved in the Board Meeting held on April 23, 2025 and has been appropriated and paid during the quarter.
7. The Board of the Company, at its meeting held on January 27, 2025, had approved the acquisition of the entire paid-up equity share capital of Batlivala & Karani Securities India Private Limited and Batlivala & Karani Finserv India Private Limited, by the Company for a total consideration of ₹1,884.13 Crores which was agreed to be partly discharged by payment of cash consideration of ₹709.37 Crores, subject to working capital adjustments, and partly by issuance of equity shares for consideration other than cash i.e. by issuance and allotment of 1 Crore fully paid-up equity shares of the Company of face value ₹1/- at a price of ₹1,174.76/- per share in accordance with Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations"). The transaction was consummated on May 27, 2025, with a final cash consideration after working capital adjustments of ₹798.90 Crores and total consideration of ₹1,973.66 Crores.
8. As on June 30, 2025, the Company has the below mentioned wholly owned subsidiaries:
 - 360 ONE Prime Limited
 - 360 ONE Asset Management Limited
 - 360 ONE Distribution Services Limited
 - 360 ONE Portfolio Managers Limited
 - 360 ONE Investment Adviser and Trustee Services Limited
 - 360 ONE Asset Trustee Limited
 - 360 ONE IFSC Limited
 - 360 ONE Foundation
 - MAVM Angels Network Private Limited
 - 360 ONE Alternates Asset Management Limited



360 ONE WAM Limited

CIN : L74140MH2008PLC177884

**Regd. Office :-360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai-400013,
Maharashtra, India**

- 360 ONE Asset Management (Mauritius) Limited
- 360 ONE Inc
- 360 ONE Private Wealth (Dubai) Limited
- 360 ONE Capital Pte. Limited
- 360 ONE Capital (Canada) Limited
- Moneygoals Solutions Limited (w.e.f February 06, 2025)
- Batlivala & Karani Securities India Private Limited (w.e.f May 27, 2025)
- Batlivala & Karani Finserv Private Limited (w.e.f May 27, 2025)

As on June 30, 2025, the Company has the below mentioned step-down subsidiaries:

- Banayantree Services Limited (w.e.f February 06, 2025)
- B&K Securities Pte. Ltd., Singapore (w.e.f May 27, 2025)
- B&K Securities Limited, England (w.e.f May 27, 2025)

9. The Income Tax Department ("the Department") conducted a Search ("the Search") under Section 132 of the Income Tax Act on the Company and one of its subsidiaries during the previous quarter ended March 31, 2025. During the Search and subsequently thereafter, the Department had sought information in respect of certain claims for deductions made by the Company and other components of the Group in earlier assessment years and the same has been duly provided by the Group. As on the date of issuance of these consolidated financial results, the Group has not received any communication from the Department regarding the outcome of the Search. While uncertainty exists regarding the ultimate outcome of the proceeding, the Group after considering available information, as of the date of approval of these financial results has not identified any adjustments, disclosures or any effect to the current or prior period financial information.
10. The Company approved issuance of up to 20,502,939 warrants ("Warrants") on a preferential issue basis to UBS AG at a price of ₹ 1,030/- (Rupees One Thousand and Thirty only) per Warrant, which are convertible into an equivalent number of fully paid-up equity shares of the Company of face value of ₹ 1/- each within a maximum period of 18 (eighteen) months from the date of allotment. As on date, all the required regulatory approvals for issuance of warrants have been received and the Company is in the process of completing the allotment.
11. A wholly owned subsidiary of the Company, 360 ONE Distribution Services Limited ("DSL"), entered into a Business Transfer Agreement dated April 22, 2025 with Credit Suisse Securities (India) Private Limited ("CSS India") and UBS AG, for acquisition of entire business undertaking of stock broking services and distribution business of CSS India by DSL, on a slump sale basis. As on date, all the required regulatory approvals have been received and DSL is in the process of completing the transaction.
12. A wholly owned subsidiary of the Company, 360 ONE Portfolio Managers Limited ("PML"), entered into a Business Transfer Agreement dated April 22, 2025 with Credit Suisse Securities (India) Private Limited ("CSS India") and UBS AG, for acquisition of entire business undertaking of discretionary and non-discretionary portfolio management services business of CSS India by PML, on a slump sale basis. As on date, all the required regulatory approvals have been received and PML is in the process of completing the transaction.



360 ONE WAM Limited

CIN : L74140MH2008PLC177884

**Regd. Office :-360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai-400013,
Maharashtra, India**

13. A wholly owned subsidiary of the Company, 360 ONE Prime Limited, ("Prime"), entered into a Transfer and Assignment Agreement ("TAA") dated April 22, 2025 between, UBS Finance India Private Limited ("UBS Finance") and UBS AG for acquisition of entire loan portfolio of wealth management clients of UBS Finance by Prime. As on date, all the required regulatory approvals have been received and Prime is in the process of completing the transaction.
14. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the year ended March 31, 2025 and the unaudited figures of nine months ended December 31, 2024.
15. Previous period/year figures have been regrouped to make them comparable with those of current period/year.

For and on behalf of the Board of Directors

Date: July 17, 2025

Place: Mumbai


Karan Bhagat
Managing Director
(DIN : 03247753)



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS
**TO THE BOARD OF DIRECTORS OF
360 ONE WAM LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **360 ONE WAM LIMITED** ("the Company"), for the quarter ended June 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been 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, and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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.
5. We draw attention to Note 10 of the financial results, in respect of a Search carried out by the Income Tax Department ("the Department") during the quarter ended March 31, 2025, wherein the Company has stated that it has provided the details, clarifications and documents sought by the Department in respect of claims for certain deductions made by the Company in earlier assessment years. Pending resolution of the proceeding as at the date of this Report, there is uncertainty on its ultimate outcome. The Company based on available information, as of the date of approval of these financial results, has not identified any adjustments, disclosures or any effect to the current or prior period financial information. Our conclusion is not modified in respect of this matter.

For **DELOITTE HASKINS & SELLS LLP**
 Chartered Accountants
 (Firm's Registration No. 117366W/W-100018)

ANJUM
ALTAF QAZI Digitally signed by
 ANJUM ALTAF QAZI
 Date: 2025.07.17
 15:16:08 +05'30'

Anjum A. Qazi
 (Partner)
 (Membership No. 104968)
 (UDIN: 25104968BMMLHI8748)

Place: Mumbai
 Date: July 17, 2025

360 ONE WAM LIMITED
CIN : L74140MH2008PLC177884
Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai 400013, Maharashtra, India
Standalone Statement of Profit and Loss for the Quarter ended June 30, 2025

Particulars	Quarter ended			(₹ In Crore)
	June 30, 2025	March 31, 2025	June 30, 2024	Year ended
	Unaudited	Unaudited (Refer Note 13)	Unaudited	March 31, 2025 Audited
1. Income				
Revenue from operations				
(i) Fees and commission income	22.56	66.51	12.43	232.05
(I) Total Revenue from operations	22.56	66.51	12.43	232.05
(II) Other Income (Refer Note 7)	188.53	56.16	171.14	510.97
(III) Total Income (I+II)	211.09	122.67	183.57	743.02
2. Expenses				
(i) Finance Costs	27.78	22.14	25.09	110.50
(ii) Fees and commission expense	0.14	1.76	-	8.46
(iii) Impairment on financial instruments	#0.00	0.03	0.04	0.52
(iv) Employee Benefits expenses	14.33	12.63	14.32	59.98
(v) Depreciation and amortisation expenses	10.82	4.29	4.17	17.51
(vi) Other expenses	22.99	22.96	21.48	84.91
(IV) Total Expenses	76.06	63.81	65.10	281.88
(V) Profit before Exceptional Item and tax (III - IV)	135.03	58.86	118.47	461.14
Exceptional Item (Net of Taxes)	-	-	87.63	87.63
(VI) Profit before tax ^	135.03	58.86	30.84	373.51
(VII) Tax Expense:				
(i) Current Tax	29.49	8.95	32.18	83.94
(ii) Deferred Tax	(6.51)	(20.50)	(28.04)	(44.96)
Total Tax Expense	22.98	(11.55)	4.14	38.98
(VIII) Profit for the period / year (VI-VII)	112.05	70.41	26.70	334.53
(IX) Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
-Remeasurements of defined benefits (assets)/liabilities	(0.02)	(0.08)	0.01	(0.16)
-Income tax relating to items that will not be reclassified to profit or loss	#0.00	0.02	\$(0.00)	0.04
Other Comprehensive Income/(Loss) for the period/year	(0.02)	(0.06)	0.01	(0.12)
(X) Total Comprehensive Income for the period / year (VIII+IX)				
(Comprising Profit and Other Comprehensive Income/(Loss) for the period / year)	112.03	70.35	26.71	334.41
(XI) Paid up Equity Share Capital (Face value of ₹ 1/- each)				
(Refer Note 5 and Note 8)	40.42	39.31	36.29	39.31
(XII) Other Equity (excluding Revaluation reserve)				5,453.52
(XIII) Earnings per equity share				
Basic (In ₹) * - After Exceptional Item	2.82	1.80	0.74	8.94
Basic (In ₹) * - Before Exceptional Item	2.82	1.80	3.17	11.29
Diluted (In ₹) * - After Exceptional Item	2.73	1.74	0.71	8.59
Diluted (In ₹) * - Before Exceptional Item	2.73	1.74	3.04	10.84

^ Profit before tax is after exceptional item and tax thereon.

Amount less than Rs. 100,000

* Quarter numbers are not annualised

For and on behalf of the Board of Directors

[Signature]

Karan Bhagat
Managing Director
(DIN: 03247753)



Date : July 17, 2025
Place : Mumbai



360 ONE WAM LIMITED

CIN : L74140MH2008PLC177884

**Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai 400013,
Maharashtra, India**

1. The above standalone unaudited financial results of the Company for the quarter ended June 30, 2025, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of 360 ONE WAM Limited (the "Company") at its meeting held on July 17, 2025. The Statutory Auditors of the Company have carried out the Limited review of the aforesaid results.
2. These standalone unaudited financial results have 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 read with relevant Rules issued there under and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
3. The Company's main business is Wealth Management Services comprising of transaction structuring, syndication and advisory services relating to financial products to its clients as a part of wealth management. All activities of the Company are carried out in India. As such there are no separate reportable segments as per the Indian Accounting Standard 108 ("Ind AS 108") on Operating Segments.
4. During the quarter ended June 30, 2025, the Nomination and Remuneration Committee of the Board of Directors granted 1,171,215 stock options, representing equal number of equity shares of face value of ₹ 1/- each in the Company to the eligible employees under the IIFL Wealth Employee Stock Option Scheme – 2019 and 360 ONE Employee Stock Option Scheme 2023. None of the stock options were vested or exercised during the said period.
5. The Company, during the quarter ended June 30, 2025 has allotted 1,164,768 equity shares of ₹1/- each, fully paid up, respectively, on exercise of options by employees, in accordance with the Company's Employee Stock Option Scheme(s).
6. During the quarter ended June 30, 2025 an interim dividend of ₹ 236.22 Crores (₹6/- per share) was approved in the Board Meeting held on April 23, 2025 and has been appropriated and paid.
7. During the quarter ended June 30, 2025, the Company received dividend amounting to ₹150.87 Crores (for the quarter and year ended March 31, 2025 - ₹NIL and ₹194.20 Crores respectively, for the quarter ended June 30, 2024 - ₹99.15 Crores) from its subsidiary companies.
8. The Board of the Company, at its meeting held on January 27, 2025, had approved the acquisition of the entire paid-up equity share capital of Batlivala & Karani Securities India Private Limited and Batlivala & Karani Finserv India Private Limited, by the Company for a total consideration of ₹1,884.13 Crores which was agreed to be partly discharged by payment of cash consideration of ₹709.37 Crores, subject to working capital adjustments, and partly by issuance of equity shares for consideration other than cash i.e. by issuance and allotment of 1 Crore fully paid-up equity shares of the Company of face value ₹1/- at a price of ₹1,174.76/- per share in accordance with Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations"). The transaction was consummated on May 27, 2025, with a final cash consideration after working capital adjustments of ₹798.90 Crores and total consideration of ₹1,973.66 Crores.
9. As on June 30, 2025, the Company has the below mentioned wholly owned subsidiaries:
 - 360 ONE Prime Limited
 - 360 ONE Asset Management Limited
 - 360 ONE Distribution Services Limited
 - 360 ONE Portfolio Managers Limited
 - 360 ONE Investment Adviser and Trustee Services Limited
 - 360 ONE Asset Trustee Limited
 - 360 ONE IFSC Limited



360 ONE WAM LIMITED

CIN : L74140MH2008PLC177884

**Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai 400013,
Maharashtra, India**

- 360 ONE Foundation
- MAVM Angels Network Private Limited
- 360 ONE Alternates Asset Management Limited
- 360 ONE Asset Management (Mauritius) Limited
- 360 ONE Inc
- 360 ONE Private Wealth (Dubai) Limited
- 360 ONE Capital Pte. Limited
- 360 ONE Capital (Canada) Limited
- Moneygoals Solutions Limited (w.e.f. February 06, 2025)
- Batlivala & Karani Securities India Private Limited (w.e.f. May 27, 2025)
- Batlivala & Karani Finserv Private Limited (w.e.f. May 27, 2025)

As on June 30, 2025, the Company has the below mentioned step-down subsidiaries:

- Banayantree Services Limited (w.e.f. February 06, 2025)
- B&K Securities Pte. Ltd., Singapore (w.e.f. May 27, 2025)
- B&K Securities Limited, England (w.e.f. May 27, 2025)

10. The Income Tax Department ("the Department") conducted a Search ("the Search") under Section 132 of the Income Tax Act on the Company during the previous quarter ended March 31, 2025. During the Search and subsequently thereafter, the Department had sought information in respect of certain claims for deductions made by the Company in earlier assessment years and the same has been duly provided by the Company. As on the date of issuance of these standalone financial results, the Company has not received any communication from the Department regarding the outcome of the Search. While uncertainty exists regarding the ultimate outcome of the proceeding, the Company after considering available information, as of the date of approval of these financial results has not identified any adjustments, disclosures or any effect to the current or prior period financial information.
11. The Company approved issuance of up to 20,502,939 warrants ("Warrants") on a preferential issue basis to UBS AG at a price of ₹ 1,030/- (Rupees One Thousand and Thirty only) per Warrant, which are convertible into an equivalent number of fully paid-up equity shares of the Company of face value of ₹1/- each within a maximum period of 18 (eighteen) months from the date of allotment. As on date, all the required regulatory approvals for issuance of warrants have been received and the Company is in the process of completing the allotment.
12. Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is attached as Annexure 1.
13. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the year ended March 31, 2025 and the unaudited figures of nine months ended December 31, 2024.



360 ONE WAM LIMITED

CIN : L74140MH2008PLC177884

Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai 400013,
Maharashtra, India

14. Previous period/year figures have been regrouped to make them comparable with those of current period/year.

For and on behalf of the Board of Directors

Date: July 17, 2025

Place: Mumbai

Karan Bhagat
Managing Director
(DIN: 03247753)



360 ONE WAM LIMITED
CIN : L74140MH2008PLC177884

Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai 400013, Maharashtra, India

Annexure 1

Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the Quarter ended June 30, 2025

Sr No	Particulars	Quarter ended	
		June 30, 2025	June 30, 2024
1	Debt equity ratio (Refer Note 1)	0.21	0.63
2	Debt service coverage ratio (Refer Note 2) (annualised)	0.45	0.36
3	Interest service coverage ratio (Refer Note 3)	6.41	5.72
4	Outstanding Redeemable Preference Shares (Quantity) (Refer Note 4)	Not applicable	Not applicable
5	Outstanding Redeemable Preference Shares (in Lakhs) (Refer Note 4)	Not applicable	Not applicable
6	Capital Redemption Reserve (Refer Note 5)	Not applicable	Not applicable
7	Debenture Redemption Reserve (Refer Note 6)	Not applicable	Not applicable
8	Net worth (Rs. in Crore) (Refer Note 7)	6,702.29	2,580.77
9	Net profit after tax (Rs. in Crore)	112.05	26.70
10	Earnings per share :		
	Basic (in ₹) - After Exceptional Item	2.82	0.74
	Basic (in ₹) - Before Exceptional Item	2.82	3.17
	Diluted (in ₹) - After Exceptional Item	2.73	0.71
	Diluted (in ₹) - Before Exceptional Item	2.73	3.04
11	Current ratio (Refer Note 8)	Not applicable	Not applicable
12	Long term debt to working capital (Refer Note 8)	Not applicable	Not applicable
13	Bad debts to Accounts receivable ratio (Refer Note 9)	0.02	0.01
14	Current liability ratio (Refer Note 8)	Not applicable	Not applicable
15	Total debts to total assets ratio (Refer Note 10)	0.17	0.33
16	Debtors turnover ratio (Refer Note 11)	0.87	0.24
17	Inventory turnover ratio (Refer Note 12)	Not applicable	Not applicable
18	Operating margin (%) (Refer Note 13)	Not applicable	Not applicable
19	Net profit margin (%) (Refer Note 14)*	53%	15%
20	Sector specific equivalent ratios, as applicable	Not applicable	Not applicable

* includes Exceptional Item

Notes:

1	Debt equity ratio = Total Borrowings/(Equity share capital+Other Equity).
2	Debt service coverage ratio = (Profit before tax, Exceptional Item and Finance cost excluding Ind AS 116 impact)/(Total borrowings+Finance cost excluding Ind AS 116 impact).
3	Interest service coverage ratio = (Profit before tax, Exceptional Item and Finance cost excluding Ind AS 116 impact)/Finance cost excluding Ind AS 116 impact.
4	The Company does not have any redeemable preference shares.
5	The Company does not have any Capital Redemption Reserve.
6	The Company does not have any Debenture Redemption Reserve.
7	Networth means Equity share capital and Other equity.
8	The Company prepares the financial statements as per Division III of Schedule III of Companies Act, 2013 which does not require the assets and liabilities to be bifurcated into Current / Non-current assets and liabilities. Hence this ratio is not applicable.
9	Bad debts to Account receivable ratio = Provision for Expected credit loss/Gross Trade receivables.
10	Total debts to total assets ratio = Total Borrowings/Total Assets.
11	Debtors turnover ratio = Fees and commission income/Average Trade receivables for the quarter.
12	The Company does not hold any inventory.
13	The Company is not a manufacturing company and hence operating margin is not applicable.
14	Net profit margin = Total Comprehensive Income/Total Income.



Statement on Deviation or Variation in utilisation of funds raised for Qualified Institutions Placement

Name of listed entity				360 ONE WAM LIMITED		
Mode of Fund Raising				Qualified Institutions Placement		
Date of Raising Funds				October 29, 2024		
Amount Raised				Rs. 2249,99,99,289/- (Rupees two thousand two hundred and forty nine crores ninety nine lakhs ninety nine thousand two hundred and eighty nine only)		
Report filed for Quarter ended				June 30, 2025		
Monitoring Agency				Applicable		
Monitoring Agency Name, if applicable				CARE Ratings Limited		
Is there a Deviation / Variation in use of funds raised				Yes / No		
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders				Not Applicable		
If Yes, Date of shareholder Approval				Not Applicable		
Explanation for the Deviation / Variation				Not Applicable		
Comments of the Audit Committee after review				Nil		
Comments of the auditors, if any				Nil		
Objects for which funds have been raised and where there has been a deviation, in the following table				Not Applicable		
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No Deviation / Variation						

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For 360 ONE WAM LIMITED



Sanjay Wadhwa
Chief Financial Officer

Date: July 17, 2025

Statement on Deviation or Variation in utilisation of funds raised for Preferential Issue

Name of listed entity	360 ONE WAM LIMITED						
Mode of Fund Raising	Preferential Issue						
Date of Raising Funds	May 29, 2025						
Amount Raised	Rs. 97,89,66,568.77/- (Rupees ninety seven crores eighty nine lakhs sixty six thousand five hundred and sixty eight and paise seventy seven only)						
Report filed for Quarter ended	June 30, 2025						
Monitoring Agency	Applicable						
Monitoring Agency Name, if applicable	CARE Ratings Limited						
Is there a Deviation / Variation in use of funds raised	Yes / No						
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable						
If Yes, Date of shareholder Approval	Not Applicable						
Explanation for the Deviation / Variation	Not Applicable						
Comments of the Audit Committee after review	Nil						
Comments of the auditors, if any	Nil						
Objects for which funds have been raised and where there has been a deviation, in the following table	Not Applicable						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any	
No Deviation / Variation							

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For 360 ONE WAM LIMITED



Sanjay Wadhwa
Chief Financial Officer
Date: July 17, 2025

Annexure V

Details with respect to appointment of Mr. Saahil Murarka, as an Additional, Non-Executive, Non-Independent Director of the Company

Particulars	Details
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment
Date of appointment /re-appointment /cessation (as applicable)	July 17, 2025
Term of appointment /reappointment	<p>Appointment of Mr. Saahil Murarka (DIN: 06717827) as Additional, Non-Executive, Non-Independent Director on the Board of the Company w.e.f. July 17, 2025.</p> <p>Appointment of Mr. Saahil Murarka as Non-Executive, Non-Independent Director of the Company is subject to approval of the shareholders of the Company.</p>
Brief profile (in case of appointment)	<p>Mr. Saahil Murarka, an Indian national, holds a Bachelor of Science degree in Computer Science from Brunel University, Uxbridge, UK. He is a strategic financial services professional with over 12 years of diverse experience spanning equities, debt, and asset management. He currently serves as the Managing Director at Batlivala & Karani Securities India Pvt. Ltd. ("B&K"), the wholly owned subsidiary of the Company. B&K is a leading mid-cap brokerage, servicing almost all leading foreign and domestic financial institutions. At B&K, he is responsible for overseeing the firm's operations, driving growth initiatives and leading high-performing teams. Prior to B&K, he was associated with entities like IndusInd Bank & Grant Thornton.</p>
Disclosure of relationships between directors (in case of appointment of a director)	None of the Directors of the Company are related to Mr. Saahil Murarka.
Information as required pursuant to circular ref. no. LIST/ COMP/ 14/ 2018-19 of BSE Limited and circular ref. no. NSE/CML/2018/24, of National Stock Exchange of India Limited, dated June 20, 2018	Mr. Saahil Murarka is not debarred from holding the office of director pursuant to order of SEBI or any such authority.

Annexure VI

Details with respect to inclusion of Mr. Pankaj Fitkariwala as Senior Management of the Company

Particulars	Details
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	In view of the position, role and responsibilities shouldered by Mr. Pankaj Fitkariwala, Chief Operating Officer, he is included as Senior Managerial Personnel of the Company.
Date of appointment / re-appointment / cessation (as applicable)	July 17, 2025
Term of appointment / reappointment	Not Applicable
Brief profile (in case of appointment)	<p>Mr. Pankaj Fitkariwala has more than two decades of experience. At 360 ONE, he focuses on key firmwide strategic initiatives to drive the next phase of transformation at 360 ONE. His responsibilities encompass Operations, Services and Risk across all business areas and he is also deeply involved in Technology developments across the Company.</p> <p>Mr. Pankaj has previously worked with Avendus Group, Kotak Mahindra Group, ABN AMRO Bank and Barclays Bank for around 10 years.</p> <p>Mr. Pankaj is a Chartered Accountant and graduated from SIES College, Mumbai.</p>
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure VII

The disclosures required in terms of Clause B(10) of Annexure I of the SEBI Circular in respect of 360 ONE ESOS 2025

S.N.	Particulars	Details
1	Brief details of the options granted	<p>For the purpose of acquisition of Batlivala & Karani Securities India Private Limited ("B&K Securities"), the Company had executed a Share Purchase and Share Subscription Agreement ("SPSSA") dated January 27, 2025. Pursuant to the SPSSA <i>(and as already intimated by the Company vide its intimation to the Stock Exchanges dated January 27, 2025)</i> the Company proposes to grant 28,33,000 employee stock options ("ESOPs") to key employees of B&K Securities at an exercise price of Re. 1/- per option with a vesting schedule staggered equally over 48 / 60 / 72 months.</p> <p>Further, it is proposed to grant 9,00,000 ESOPs at Re 1/- per option with a vesting schedule staggered equally over 12 / 24 months to cover 100% of eligible employees as a part of annual performance review in FY 2024-25. This is in recognition to their strong performance and is part of the total delivered compensation benchmarked to the industry.</p> <p>Accordingly, the Company proposes to implement '360 ONE Employee Stock Option Scheme 2025' ("Scheme").</p> <p>The objective of the Scheme is to create a long-term deferred variable pay plan for the employees of the Company and its subsidiary companies and to further align the interests of its employees with those of the shareholders.</p> <p>The salient features of the Options to be granted under the proposed Scheme are as mentioned below:</p> <p>Total No. of Options: The total number of Options exercisable into equity shares, as may be granted pursuant to the Scheme, shall not exceed 37,33,000 equity shares of the Company, which is around 0.92% of the paid-up capital of the Company as on the date.</p>

		<p>Pricing formula: Exercise price is proposed at a price which shall not be less than the face value per equity share.</p> <p>Administration of the Scheme – The Committee shall be responsible for administration and superintendence of Scheme.</p> <p>Accordingly, subject to approvals of the shareholders of the Company and in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("SBEBSE Regulations") and other applicable laws, the Board proposes to implement the Scheme for the employees of the Company and its subsidiaries.</p>
2	Whether the scheme is in terms of SEBI (SBEBSE) Regulations, 2021	Yes
3	Total number of shares covered by these options	Please refer details under Point 1 above.
4	Pricing formula	Please refer details under Point 1 above.
5	Options vested	Not applicable. As on date, no stock options are granted / vested / exercised under the Scheme.
6	Time within which option may be exercised	<p>As per the Scheme approved by the Board, the exercise period shall be the period after vesting of Options (and subject to any additional restrictions on exercise) within which an employee may exercise the Options vested in him in pursuance of the Scheme and will be determined by the Committee at the time of each grant as it may deem fit subject to compliance with all applicable laws and would not exceed 12 (twelve) years from the date of grant as per the terms of the Scheme. Except in certain specified circumstances such as death, permanent incapacity etc., the Options will be exercisable by the employee and / or nominee of the employee, in the manner prescribed in the Scheme.</p> <p>The Options will lapse if not exercised within the specified exercise period</p>
7	Options exercised	Not Applicable
8	Money realized by exercise of options	Not Applicable
9	The total number of shares arising as a result of exercise of option	Not Applicable
10	Options lapsed	Not Applicable
11	Variation of terms of options	Not Applicable

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CIN: L74140MH2008PLC177884

12	Brief details of significant terms	Please refer details under Point 1 above.
13	Subsequent changes or cancellation or exercise of such options	Not Applicable
14	Diluted earnings per share pursuant to issue of equity shares on exercise of options	Not Applicable

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Annexure VIII

Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI)

360 ONE WAM LIMITED and its group Companies ("360 ONE Group") are committed to fair disclosure of information to its investors in compliance with all applicable laws.

The Board of Directors of the Company has adopted the following Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("**UPSI**"):

1. APPLICABILITY

This Code shall be applicable and binding on all the employees, officers, directors and those persons authorized to speak on behalf of the Company. This amended Code has been reviewed and approved by the Board of Directors of 360 ONE WAM LIMITED.

2. INFORMATION COVERED UNDER THIS CODE

A. Unpublished Price Sensitive Information (UPSI)

"Unpublished Price Sensitive Information" shall have the same meaning as defined under SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time ("**Regulations**").

B. 360 ONE Group entities through its separate Subsidiaries / businesses are engaged in various regulated financial services businesses in India and globally, independently servicing their respective clients through Merchant Banking, broking, Depository Participant, Portfolio Management Services, Asset Management / Investment Management of Mutual Funds, Alternative Investment Funds, Venture Capital Funds, FPI/ FII/ Offshore Funds, Wealth Management activities, Advisory, Distribution, Trustee Services, etc. through their separate set of staff / professionals and requirements under the respective regulations. The trading / investment restrictions with regard to Trading in the Securities of the Company or 360 ONE Group shall not be applicable to such third-party client centric activities / services rendered by the Company and its Subsidiaries in their normal course of business. However, the restrictions / set process on Trading in the Securities of the Company shall apply to the 360 ONE Group for their proprietary account Trading.

3. BASIC PRINCIPLES OF DISCLOSURES

- a) The Company would make prompt public disclosure of Unpublished Price Sensitive Information that would impact price discovery as soon as credible and concrete information comes into being and will make the same information generally available.
- b) The Company would ensure that Unpublished Price Sensitive Information is disseminated uniformly and universally and shall avoid selective disclosure.
- c) The Company has appointed the Company Secretary of 360 ONE WAM LIMITED as Chief Investor Relations Officer to deal with dissemination of information and disclosure of

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Unpublished Price Sensitive Information relating to 360 ONE WAM LIMITED and its Subsidiaries and associates.

- d) If any price sensitive information is disclosed selectively, inadvertently or otherwise without prior approval, the Chief Investor Relations Officer on having knowledge of such partial dissemination may upload the information on the website of the Company and if required intimate the Stock Exchanges to ensure that the Unpublished Price Sensitive Information is generally available.
- e) The Company shall not comment, affirmatively or negatively, on market rumours or press reports unless required as per applicable laws. However, should a regulatory authority including SEBI or stock exchanges require clarification on any market rumours, the Company shall promptly respond to the same and disseminate its responses through the stock exchanges.
- f) Utmost care would be taken to ensure that the information shared with analysts / research personnel is not Unpublished Price Sensitive Information.
- g) In accordance with the applicable laws, the Company would enable making transcripts or records of proceedings of meetings with analysts and other investor relations conferences on the official website to ensure official confirmation and documentation of disclosures made.
- h) The Company would disclose / disseminate information through various media so as to achieve maximum reach and quick dissemination. The Company shall facilitate disclosure through the use of its dedicated Internet website.
- i) All Unpublished Price Sensitive Information shall be handled only on a “Need-to-Know” basis.

4. LEGITIMATE PURPOSE

The sharing of UPSI shall be deemed to be for “Legitimate Purpose” if it satisfied the following criteria:

- a) The ‘Legitimate Purpose’ shall include sharing of unpublished price sensitive information in the ordinary course of business by an insider with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants, provided that such sharing has not been carried out to evade or circumvent the prohibitions of the Regulations.
- b) The information shall be shared with any person on ‘need to know’ basis.
- c) Any person with whom the Unpublished Price Sensitive Information (“**UPSI**”) is shared for “legitimate purpose” shall be considered an “Insider” and due notice shall be given to such persons to maintain confidentiality of such UPSI in compliance with the Regulations.
- d) Insiders shall share the UPSI with the external agencies only in the interest of the Company and / or in compliance with the requirements of the law.
- e) The person who has the UPSI should ideally recuse himself from assigned task of the sharing the UPSI with third parties in such doubtful cases to avoid any adverse inferences in this regard.
- f) The Company shall require the parties to execute agreements to contract confidentiality and non-disclosure obligations on the part of such parties and such parties shall keep information so received confidential, except for the purpose specified in Regulation 3(3) of SEBI (Prohibition of Insider Trading) Regulations, 2015 and shall not otherwise trade in securities of the company when in possession of UPSI.

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- g) The Board of Directors or head(s) of the Company or every person required to handle UPSI shall ensure that a structured digital database is maintained containing the nature of UPSI and the names of such persons who have shared the information and also the names of such persons with whom information is shared under the Regulation along with the Permanent Account Number or any other relevant identification number. Such database shall not be outsourced and shall be maintained internally with adequate internal control and checks such as time stamping and audit trails to ensure non-tampering of the database as per the Regulations.
- h) The structured digital database shall be preserved for a period of not less than eight years after completion of the relevant transactions and in the event of receipt of any information from SEBI regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.

5. EMPLOYEE DEALING CODE

No employee of the Company including his/her Immediate Relatives shall either on his/ her own behalf or on behalf of any other person, trade or undertake to trade or cause to trade in the Securities of the Company (i) when he/ she is in possession of any Unpublished Price Sensitive Information and (ii) during the Restricted Trading Period.