

October 21, 2024

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 Monday, October 21, 2024

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations, 2015**"), we wish to inform you that the Board of Directors ("**Board**") of 360 ONE WAM LIMITED ("**Company**" and formerly known as IIFL Wealth Management Limited) at its meeting held today has, inter-alia, approved:

- a. unaudited financial results (consolidated and standalone) of the Company for the quarter and half year ended September 30, 2024; and
- b. appointment of S.R. Batliboi & Co. LLP, Chartered Accountants (ICAI Firm Registration Number: 301003E/E300005), as Statutory Auditor of the Company, for a period of five years, from the conclusion of the 18th Annual General Meeting ("**AGM**") of the Company to be held in the financial year 2025-26 ("**Ensuing AGM**"), upto the conclusion of the 23rd AGM of the Company, subject to approval of the members of the Company at the Ensuing AGM, in view of completion of term of Deloitte Haskins & Sells LLP, existing Statutory Auditor of the Company at the Ensuing AGM.

Further, we have enclosed the following:

1. Results Update containing update on the unaudited financial results for the quarter and half year ended September 30, 2024, as '**Annexure I**';
2. Limited Review Report on unaudited consolidated financial results along with unaudited consolidated financial results for the quarter and half year ended September 30, 2024, as '**Annexure II**';
3. Limited Review Report on unaudited standalone financial results along with unaudited standalone financial results for the quarter and half year ended September 30, 2024, as '**Annexure III**';
4. Certificate pursuant to Regulation 54(3) of the Listing Regulations, 2015, from the statutory auditor of the Company regarding maintenance of security cover for the listed non-convertible debentures issued by the Company, as '**Annexure IV**'; and
5. disclosure pursuant to Part A of Schedule III of Regulation 30 of the Listing Regulations, 2015 and in terms of SEBI Circular dated July 13, 2023, bearing reference no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, in respect of appointment of statutory auditor of the Company, as '**Annexure V**'.

Kindly note that, the listed non-convertible debentures issued by the Company are secured by way of first mortgage on the immovable property, trade receivables, investments in bonds / debentures

360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management Limited)

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

/ units of mutual funds / AIFs and other fixed assets such that a security cover of 100% or higher as per the terms of offer document is maintained. Accordingly, as per the requirement of Regulation 54(2) of the Listing Regulations, 2015, we confirm that the Company is maintaining the 100% or higher security cover as required as per the terms of offer document.

Disclosure in accordance with Regulation 52(4) of the Listing Regulations, 2015, read with applicable SEBI Circular(s) in respect of the listed commercial papers and non-convertible debentures of the Company, forms part of aforesaid standalone financial results enclosed herewith as **Annexure III**.

We further confirm that there was no new issue of non-convertible securities during the quarter ended September 30, 2024, by the Company and there is no outstanding balance of proceeds of previous issuance of non-convertible securities with the Company. Accordingly, statements under Regulation 52(7) and (7A) of the Listing Regulations, 2015, by the Company confirming the aforesaid, for the quarter ended September 30, 2024, are enclosed herewith as '**Annexure VI**'.

The meeting of the Board commenced at 2:15 p.m. (IST) and concluded at 5:45 p.m. (IST).

The aforesaid financial results shall be uploaded on the websites of the Stock Exchange 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.

Thank you.
Yours truly,

For 360 ONE WAM LIMITED
(formerly known as IIFL Wealth Management Limited)

Rohit Bhase
Company Secretary
ACS: 21409
Encl.: As above

360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management 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) 4646 4706 Email secretarial@360.one www.360.one CIN:L74140MH2008PLC177884

360 ONE WAM Ltd. Results Update - Q2 FY25

Key Highlights

Q2 FY25 PAT AT RS 247 CRORE - UP 33.4% YoY

Q2 FY25 TOTAL REVENUES AT RS 618 CRORE - UP 40.1% YoY

OVERALL ASSETS UNDER MANAGEMENT (AUM) AT RS 5,69,372 CRORE AS ON SEPTEMBER 2024

ANNUAL RECURRING REVENUE (ARR) AUM AT RS 2,42,619 CRORE - UP 40.6% YoY AND 9.6% QoQ

<i>Rs in Crs.</i>	Q2 FY25	Q1 FY25	Q-o-Q %	Q2 FY24	Y-o-Y %
Revenue from Operations	589	600	-1.9%	427	37.7%
Annual Recurring Revenue	397	376	5.8%	311	27.8%
Transactional / Brokerage Income	191	225	-14.8%	117	64.0%
Other Income	30	97	-69.3%	14	116.5%
Total Revenues	618	697	-11.3%	441	40.1%
Total Expenses	299	265	13.0%	214	39.6%
Operating Profit Before Tax (OPBT)	289	335	-13.7%	213	35.8%
Profit before Tax	319	315	1.2%	227	40.7%
Profit After Tax incl. OCI	247	243	1.6%	185	33.4%

Mumbai, October 21, 2024: 360 ONE WAM Limited, one of India's largest wealth and alternatives asset managers, announced its financial results for the quarter ended September 30, 2024.

Business Performance

- **Assets under Management for 360 ONE stood at Rs 5,69,372 Crs**, consisting of ARR AUM of Rs 2,42,619 Crs and Transactional / Brokerage AUM of Rs 3,26,753 Crs
 - **Wealth Management: ARR AUM rose to Rs 1,56,849 Crs (+45% YoY)** supported by robust growth across segments. Our 360 ONE Plus proposition saw growth of 72% YoY, while Distribution and Lending businesses grew by 34% YoY and 28% YoY respectively
 - **Asset Management: ARR AUM increased to Rs 85,770 Crs (+33% YoY)** mainly driven by growth in Listed Equity (+54% YoY), Credit (+23% YoY) and Private Equity (+12% YoY) segments
- In Q2 FY25, **360 ONE Wealth successfully onboarded 160+ clients (with more than Rs 10 Crs ARR AUM)**. During this period, **clients having ARR AUM above Rs 50 Crs, increased by 70+**. Overall, the segment manages assets for 7,500+ relevant clients
- In Q2 FY25, **360 ONE Asset raised ~Rs 5,000 Crs in commitments** through our private equity funds and private credit funds. Also, **we raised ~\$350mn from a marquee global investor under the Institutional Mandates segment**

Financial Performance for the quarter ended September 30, 2024

- **Total Revenue increased by 40.1% YoY to Rs 618 Crs** driven by strong growth in ARR AUM and higher transactional/brokerage income
- **Revenue from Operations was Rs 589 Crs - an increase of 37.7% YoY**
- **ARR revenue was Rs 397 Crs - an increase of 27.8% YoY**
- **Combined ARR retention stood at 68 basis points (bps)**. Within that, Wealth Management retention was at 68 bps, while Asset Management retention was at 67 bps
- **Consolidated Profit After Tax was Rs 247 Crs - an increase of 33.4 % YoY** as against Rs 185 Crs for Q2 FY24
- **Tangible net worth stood at Rs 3,251 Crs. Tangible Return on Equity rose to 31.2% in Q2 FY25** vs. 28.3% for Q2 FY24

Mr. Karan Bhagat (Founder, MD & CEO) said "Our Q2 results reflect our continued focus on asset growth and enhancing our client mix, alongside notable deal activity in our private credit and private equity segments. **Clients seek trusted brands, expert advisors, and access to innovative products - key drivers of growth in the wealth and asset management industry. As a leader in wealth management and alternatives-focused asset management, we remain committed to further solidifying our growth trajectory.**"

For further information, please contact:

Mr. Akshay Gavankar

Investor Relations | 360 ONE WAM Ltd.

Email: ir@360.one

Phone: +91 86558 09111

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

[Click here for investor presentation](#)

360 ONE WAM Q2 FY25 Analyst Conference call is scheduled for Tuesday, October 22, 2024, at 2:00 PM IST

Deloitte Haskins & Sells LLP

Chartered Accountants
Lotus Corporate Park
1st floor, Wing A-G
CTS No. 185/A, Jay Coach,
Off Western Express highway
Goregaon (East)
Mumbai – 400 063
Maharashtra, India

Tel: +91 22 6245 1000
Fax: +91 22 6245 1001

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF 360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management Limited)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management Limited)** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and six months ended September 30, 2024 ("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.

Deloitte Haskins & Sells LLP

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

Sr no	Name of the Entities	Relationship
1	360 ONE WAM Limited (Formerly IIFL Wealth Management Limited)	Parent
2	360 ONE Prime Limited (Formerly IIFL Wealth Prime Limited)	Subsidiary
3	360 ONE Asset Management Limited (Formerly IIFL Asset Management Limited)	Subsidiary
4	360 ONE Portfolio Managers Limited (Formerly IIFL Wealth Portfolio Managers Limited)	Subsidiary
5	360 ONE Distribution Services Limited (Formerly IIFL Wealth Distribution Services Limited)	Subsidiary
6	360 ONE Investment Advisers & Trustee Services Limited (Formerly IIFL Investment Advisers & Trustee Services Limited)	Subsidiary
7	360 ONE Asset Trustee Limited (Formerly IIFL Trustee Limited)	Subsidiary
8	360 ONE IFSC Limited (Formerly IIFL Wealth Securities IFSC Limited)	Subsidiary
9	360 ONE Alternates Asset Management Limited	Subsidiary, incorporated on October 31, 2023
10	360 ONE Asset Management (Mauritius) Limited (Formerly IIFL Asset Management (Mauritius) Limited)	Subsidiary
11	360 ONE Capital Pte Limited (Formerly IIFL Capital Pte Limited)	Subsidiary
12	360 ONE INC. (Formerly IIFL Inc.)	Subsidiary
13	360 ONE Private Wealth (Dubai) Limited (Formerly IIFL Private Wealth Management (Dubai) Limited)	Subsidiary
14	360 ONE Capital (Canada) Limited (Formerly IIFL Capital (Canada) Limited)	Subsidiary
15	MAVM Angels Network Private Limited	Subsidiary

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 other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, 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 did not review the financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect

Deloitte Haskins & Sells LLP

total assets of Rs. 8.726.67 crore as at September 30, 2024 and, total revenues of Rs 227.24 crore and Rs 494.70 crore for the quarter and six months ended September 30, 2024 respectively, total net profit after tax of Rs 33.76 crore and Rs. 112.26 crore for the quarter and six months ended September 30, 2024 respectively and total comprehensive income of Rs 33.71 crore and Rs 112.21 crore for the quarter and six months ended September 30, 2024 respectively and net cash flows of Rs. 240.91 crore for the six months ended September 30, 2024, as considered in the Statement. These financial results have been reviewed by other auditor 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 these subsidiary is based solely on the reports 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 these matters.

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

Anjum Altaf Qazi
Digitally signed by
Anjum Altaf Qazi
Date: 2024.10.21
16:02:45 +05'30'

Anjum A. Qazi
Partner
(Membership No. 104968)
(UDIN: 24104968BKCMKH7723)

Place: October 21, 2024
Date: Mumbai

360 ONE WAM LIMITED
(Formerly known as IIFL Wealth Management Limited)
CIN : L74140MH2008PLC177884

Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Loaker Parel, Mumbai-400013, Maharashtra, India
Statement of Consolidated Profit and Loss for the Quarter and Half Year ended September 30, 2024

Particulars	Quarter ended			Half year ended		(₹ In Crore)
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	Year ended March 31, 2024
	Unaudited (Refer Note 12)	Unaudited	Unaudited (Refer Note 12)	Unaudited	Unaudited	Audited
1. Income						
Revenue from operations						
(i) Interest Income						
- Loans	198.99	186.44	130.03	385.43	260.42	578.25
- Others	53.96	54.22	51.30	118.18	81.00	188.11
(ii) Dividend & Distribution income on investments	0.05	0.01	0.41	0.06	0.77	1.84
(iii) Fees and commission Income	521.59	420.78	324.17	942.37	606.88	1,277.72
(iv) Net gain on fair value changes	88.17	177.89	44.08	266.06	136.43	310.96
(v) Sale of products	-	-	-	-	-	150.15
(I) Total Revenue from operations	862.76	849.34	549.99	1,712.10	1,085.50	2,507.03
(II) Other Income	27.67	86.20	72.88	113.87	117.36	417.70
(III) Total Income (I+II)	890.43	935.54	622.87	1,825.97	1,202.86	2,924.73
2. Expenses						
(i) Finance Costs	229.90	214.31	145.94	444.21	269.75	643.49
(ii) Fees and commission expense	23.72	20.81	24.43	44.53	44.34	114.48
(iii) Impairment on financial instruments	1.49	0.74	1.14	2.23	(1.73)	3.37
(iv) Purchases of Stock-in-trade	-	-	-	-	-	150.04
(v) Employee Benefits Expenses	218.33	187.70	155.02	406.03	302.83	686.69
(vi) Depreciation and amortisation expenses	17.23	16.46	13.65	33.69	26.22	56.64
(vii) Other expenses	80.66	63.24	55.94	143.90	110.83	261.48
(IV) Total Expenses	571.33	503.26	396.12	1,074.59	752.24	1,916.19
(V) Profit before Exceptional Item and tax (III - IV)	319.10	432.28	226.75	751.38	450.62	1,008.54
Exceptional Item (Net of Taxes) (Refer Note 9)	-	87.63	-	87.63	-	-
(VI) Profit before tax ^a	319.10	344.65	226.75	663.75	450.62	1,008.54
(VII) Tax Expense:						
(i) Current Tax	88.33	96.99	47.62	185.32	85.29	157.92
(ii) Deferred Tax	(14.72)	3.92	(6.78)	(10.80)	(4.16)	46.41
Total Tax Expense	73.61	100.91	40.84	174.52	81.13	204.33
(VIII) Profit for the period/year(VI-VII)	245.49	243.74	185.91	489.23	369.49	804.21
(IX) Profit for the period / year attributable to						
Owners of the Company	245.49	243.74	186.02	489.23	369.78	804.21
Non-controlling interest	-	-	(0.11)	-	(0.29)	-
(X) Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefits (assets)/liabilities	(1.66)	(0.15)	(1.39)	(1.81)	(2.58)	(3.48)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.41	0.03	0.35	0.44	0.65	0.87
Subtotal (A)	(1.25)	(0.12)	(1.04)	(1.37)	(1.93)	(2.61)
(B) (i) Items that will be reclassified to profit or loss						
- Foreign currency translation reserve	3.02	(0.26)	0.44	2.76	(0.98)	0.20
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (B)	3.02	(0.26)	0.44	2.76	(0.98)	0.20
Total Other Comprehensive Income/(Loss)	1.77	(0.38)	(0.60)	1.39	(2.91)	(2.41)
Other Comprehensive Income/(Loss) for the period/year attributable to:						
Owners of the Company	1.77	(0.38)	(0.60)	1.39	(2.91)	(2.41)
Non-controlling interest	-	-	#0.00	-	#0.00	-
(XI) Total Comprehensive Income for the period/year (VIII+X) (Comprising Profit and other comprehensive Income/(Loss) for the period/year)	247.26	243.36	185.31	490.62	366.58	801.80
Total Comprehensive Income for the period / year attributable to:						
Owners of the Company	247.26	243.36	185.42	490.62	366.87	801.80
Non-controlling interest	-	-	(0.11)	-	(0.29)	-
(XII) Paid up Equity Share Capital (Face value of ₹1 each) (Refer Note 7)	36.47	36.29	35.80	36.47	35.80	35.89
(XIII) Other Equity (excluding Revaluation reserve)						3,413.84
(XIV) Earnings per equity share						
Basic (In ₹) * - After Exceptional Item	6.75	6.76	5.21	13.51	10.36	22.48
Basic (In ₹) * - Before Exceptional Item	6.75	9.19	5.21	15.93	10.36	22.48
Diluted (In ₹) * - After Exceptional Item	6.47	6.49	5.08	12.95	10.11	21.86
Diluted (In ₹) * - Before Exceptional Item	6.47	8.83	5.08	15.27	10.11	21.86

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

Amount less than ₹100,000

* Quarter numbers are not annualised



For and on behalf of the Board of Directors

Karan Bhagat

Karan Bhagat
Managing Director
(DIN: 03247753)

Date : October 21, 2024
Place : Mumbai

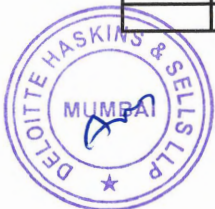
360 ONE WAM LIMITED
(Formerly known as IIFL Wealth Management Limited)
CIN : L74140MH2008PLC177884

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

1. Consolidated Balance Sheet as at September 30, 2024

(₹ In Crore)

Sr. No	Particulars	As at September 30, 2024	As at March 31, 2024
		Unaudited	Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	794.86	442.74
(b)	Bank balance other than (a) above	268.01	195.43
(c)	Derivative financial instruments	0.73	-
(d)	Receivables		
	(I) Trade receivables	454.86	328.17
	(II) Other receivables	78.38	94.99
(e)	Loans	6,439.47	6,368.67
(f)	Investments	5,806.27	5,947.67
(g)	Other financial assets	513.51	371.71
		14,356.09	13,749.38
2	Non-Financial Assets		
(a)	Current tax assets	217.57	216.79
(b)	Deferred tax assets	2.93	4.49
(c)	Property, plant and equipment	302.10	300.15
(d)	Intangible assets under development	78.92	63.86
(e)	Goodwill on acquisition	417.55	417.55
(f)	Other intangible assets	160.33	165.56
(g)	Right of Use Assets	53.46	56.47
(h)	Other non-financial assets	157.28	144.60
		1,390.14	1,369.47
	Total Assets	15,746.23	15,118.85
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	143.39	185.26
(b)	Payables		
	(I) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	104.08	160.63
	(II) Other payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	464.87	408.80
(c)	Lease Liabilities	58.55	60.87
(d)	Debt securities	7,783.36	6,833.95
(e)	Borrowings (other than debt securities)	2,917.27	2,456.34
(f)	Subordinated liabilities	141.41	120.77
(g)	Other financial liabilities	54.06	1,283.14
		11,666.99	11,509.76
2	Non-Financial Liabilities		
(a)	Current tax liabilities	24.75	6.28
(b)	Provisions	21.43	17.26
(c)	Deferred tax liabilities	60.48	73.28
(d)	Other non-financial liabilities	64.44	62.54
		171.10	159.36
3	EQUITY		
(a)	Equity share capital	36.47	35.89
(b)	Other equity	3,871.67	3,413.84
		3,908.14	3,449.73
	Total Liabilities and Equity	15,746.23	15,118.85



360 ONE WAM LIMITED
(Formerly known as IIFL Wealth Management Limited)
CIN : L74140MH2008PLC177884

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

2. Consolidated Statement of Cash Flows for the half year ended September 30, 2024

(₹ in Crore)

Particulars	Half year ended September 30, 2024	Half year ended September 30, 2023
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Profit before tax (after exceptional item and tax thereon)	663.75	450.62
Adjustments for:		
Depreciation and amortisation expenses	33.69	26.22
Provisions for Employee benefits	2.81	2.12
Non-cash employee share based payments	35.76	16.72
Net changes in Fair value through Profit and loss of Investments	(429.67)	(237.13)
Net change in fair value of Derivative Financial Instruments- unrealised	54.37	26.45
Net change in fair value of Borrowings	5.74	11.95
Impairment on financial instruments - Trade Receivable	1.10	0.30
Impairment on financial instruments - Loans	1.13	(2.03)
Interest Income	(514.78)	(349.00)
Interest expenses	439.72	259.26
Dividend Income from Investments	(0.06)	(5.26)
Interest expenses paid	(385.58)	(121.18)
Interest income received	484.95	302.61
Net (Gain) on Sale of Property, plant and equipment	-	(0.03)
Operating profit before working capital changes	392.93	381.62
Changes in working Capital :		
(Increase) in Financial/Non-financial Assets	(271.31)	(97.49)
(Decrease)/Increase in Financial/Non-financial Liabilities	(1,230.43)	79.84
Cash (used in)/generated from operations	(1,108.81)	363.97
(Increase)/Decrease in Loans (net disbursed)	(42.19)	109.05
Cash (used in)/generated from operating activities	(1,151.00)	473.02
Net income tax paid	(167.63)	(134.00)
Net cash (used in)/generated from operating activities (A)	(1,318.63)	339.02
B. Cash flows from investing activities		
Payments for purchase of investments	(7,106.40)	(8,673.41)
Proceeds from sale of investments	7,666.19	7,973.05
Fixed Deposit (placed)	(71.29)	(73.05)
Purchase of Property, plant and equipment (includes intangible assets)	(35.52)	(49.72)
Sale proceeds from Property, plant and equipment (includes intangible assets)	-	0.03
Interest income received	8.77	4.80
Dividend income received	0.06	5.26
Net cash generated from/(used in) investing activities (B)	461.81	(813.04)
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	148.72	44.98
Dividends paid	(216.69)	(285.38)
Net proceeds from Short term borrowings	1,641.07	531.49
Proceeds from Long term borrowings	1,098.51	873.63
Repayments of Long term borrowings	(1,406.56)	(417.79)
Interest expenses paid	(58.87)	(21.47)
Net cash generated from financing activities (C)	1,206.18	725.46
Effect of exchange rate on translation of foreign currency (D)	2.76	(0.98)
Net increase in cash and cash equivalents (A+B+C+D)	352.12	250.46
Opening Cash and cash equivalents	442.74	509.49
Closing Cash and cash equivalents	794.86	759.95



360 ONE WAM Limited
(formerly known as IIFL Wealth Management Limited)
CIN : L74140MH2008PLC177884
Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai-400013, Maharashtra, India

3. 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			Half year ended		Year ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited (Refer Note 12)	Unaudited	Unaudited (Refer Note 12)	Unaudited	Unaudited	(Audited)
(Rs. In Crores)						
Segment Revenue						
1. Wealth Management	721.06	764.53	487.79	1,485.59	923.75	2,341.74
2. Asset Management	169.37	170.89	135.08	340.26	279.00	579.76
Total Segment Revenue	890.43	935.42	622.87	1,825.85	1,202.75	2,921.50
Unallocated	-	0.12	-	0.12	0.11	3.23
Total Segment Revenue	890.43	935.54	622.87	1,825.97	1,202.86	2,924.73
Segment Result (Profit before Tax) - After Exceptional Item						
1. Wealth Management	217.37	249.07	156.43	466.44	300.67	711.64
2. Asset Management	101.73	95.46	70.32	197.19	149.84	293.67
Total Segment Results	319.10	344.53	226.75	663.63	450.51	1,005.31
Unallocated	-	0.12	-	0.12	0.11	3.23
Total Segment Results	319.10	344.65	226.75	663.75	450.62	1,008.54
Segment Result (Profit before Tax) - Before Exceptional Item						
1. Wealth Management	217.37	336.70	156.43	554.07	300.67	711.64
2. Asset Management	101.73	95.46	70.32	197.19	149.84	293.67
Total Segment Results	319.10	432.16	226.75	751.26	450.51	1,005.31
Unallocated	-	0.12	-	0.12	0.11	3.23
Total Segment Results	319.10	432.28	226.75	751.38	450.62	1,008.54
Segment Assets						
1. Wealth Management	14,855.03	15,408.32	11,963.11	14,855.03	11,963.11	14,467.59
2. Asset Management	670.70	465.11	388.16	670.70	388.16	429.98
Total	15,525.73	15,873.43	12,351.27	15,525.73	12,351.27	14,897.57
Unallocated	220.50	241.19	192.35	220.50	192.35	221.28
Total Segment Assets	15,746.23	16,114.62	12,543.62	15,746.23	12,543.62	15,118.85
Segment Liabilities						
1. Wealth Management	11,695.26	12,234.62	9,175.80	11,695.26	9,175.80	11,513.79
2. Asset Management	57.60	69.96	40.66	57.60	40.66	75.76
Total	11,752.86	12,304.58	9,216.46	11,752.86	9,216.46	11,589.55
Unallocated	85.23	121.30	57.72	85.23	57.72	79.57
Total Segment Liabilities	11,838.09	12,425.88	9,274.18	11,838.09	9,274.18	11,669.12
Capital Employed (Segment Assets less Segment liabilities)						
1. Wealth Management	3,159.77	3,173.70	2,787.31	3,159.77	2,787.31	2,953.80
2. Asset Management	613.10	395.15	347.50	613.10	347.50	354.22
Total capital employed in Segments	3,772.87	3,568.85	3,134.81	3,772.87	3,134.81	3,308.02
Unallocated	135.27	119.89	134.63	135.27	134.63	141.71
Total Capital Employed	3,908.14	3,688.74	3,269.44	3,908.14	3,269.44	3,449.73



360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)

CIN : L74140MH2008PLC177884

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

4. The above consolidated unaudited financial results for the quarter and half year ended September 30, 2024, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of 360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited) (the "Company") at its meeting held on October 21, 2024. The Statutory Auditors of the Company have carried out the Limited Review of the aforesaid results.
5. 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 principal 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.
6. During the quarter and half year ended September 30, 2024, the Nomination and Remuneration Committee of the Board of Directors granted 385,000 and 1,330,000 stock options respectively, 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, IIFL Wealth Employee Stock Option Scheme – 2021 and 360 ONE Employee Stock Option Scheme 2023. None of the stock options were vested or exercised during the said period.
7. The Company, during the quarter and half year ended September 30, 2024 has allotted 1,840,080 and 5,844,248 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).
8. During the quarter ended September 30, 2024 an interim dividend of ₹90.88 Crores (₹2.5/- per share) was approved in the Board Meeting held on July 30, 2024 and has been appropriated and paid during the quarter. Total dividend including above, declared and paid during the half year ended September 30, 2024 amounted to ₹216.69 Crores.
9. The Company has entered into a settlement deed on July 30, 2024 to settle the Proceedings in respect of civil suit brought by Mr. Prashant Hasmukh Manek & Others in the High Court of England & Wales against 360 ONE WAM entities subject to payment of a Settlement sum of GBP 11.10 million to be paid by the Company. An amount of ₹117.10 Crore was provided in the books of the Company and accordingly, an amount of ₹87.63 crore was disclosed as an exceptional item, net of applicable taxes, in the Statement of Consolidated Profit and Loss for the quarter ended June 30, 2024. During the quarter ended September 30, 2024, the Company has paid the settlement amount and has received an order dated September 18, 2024 from the aforesaid High Court confirming the discharge of the Company, 360 ONE Asset Management (Mauritius) Ltd. and 360 ONE Capital PTE Ltd. and conclusion of the Suit.
10. During the half year ended September 30, 2024, the Company has infused a capital of ₹20.00 Crores, ₹8.35 Crores and ₹20.99 Crores in the wholly owned subsidiary companies 360 ONE Alternates Asset Management Limited, 360 ONE Inc. (formerly known as IIFL Inc.) and 360 ONE Private Wealth (Dubai) Limited (formerly known as IIFL Private Wealth Management (Dubai) Limited) respectively.



360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)

CIN : L74140MH2008PLC177884

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

11. During the half year ended September 30, 2024 the Company has entered into a Share Purchase and Share Subscription Agreement with Times Internet Limited to acquire 100% of Moneygoals Solution Limited(MGSL) and Banyantree Services Limited(BTSL) (collectively known as ET Money) on June 12, 2024. The total consideration for the said acquisition amounts to ₹365.83 Crores which will be partly discharged by payment of cash consideration of ₹85.83 Crores and partly by issuance of equity shares for consideration other than cash i.e. by issuance and allotment of 3,590,000 fully paid-up equity shares of the Company of face value ₹1/- at a price of ₹779.93/-. As on September 30, 2024, the transaction is yet to be consummated pending regulatory approvals. Upon consummation of the transaction, MGSL will become a wholly owned subsidiary of the Company and BTSL will become the step down wholly owned subsidiary of the Company.
12. The figures for the quarter ended September 30, 2024 and September 30, 2023 are the balancing figures between unaudited figures in respect of the half year ended September 30, 2024 and September 30, 2023 and the unaudited figures of the quarter ended June 30, 2024 and June 30, 2023 respectively.
13. Previous period/year figures have been regrouped to make them comparable with those of current period/year.

In terms of our report attached

For and on behalf of the Board of Directors



Date: October 21, 2024
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 (Formerly known as IIFL WEALTH MANAGEMENT LIMITED)**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **360 ONE WAM LIMITED (Formerly known as IIFL WEALTH MANAGEMENT LIMITED)** ("the Company"), for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the Company 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 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, 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 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, 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.

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

Anjum
Altaf Qazi

Digitally signed by
Anjum Altaf Qazi
Date: 2024.10.21
16:02:14 +05'30'

Anjum A. Qazi
(Partner)
(Membership No. 104968)
(UDIN: 24104968BKCMKG1670)

Place: Mumbai
Date: October 21, 2024

360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management 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 and Half Year ended September 30, 2024

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited (Refer Note 15)	Unaudited	Unaudited (Refer Note 15)	Unaudited	Unaudited	Audited
1. Income						
Revenue from operations						
(i) Fees and commission income	127.83	12.43	63.44	140.26	70.87	150.89
(I) Total Revenue from operations	127.83	12.43	63.44	140.26	70.87	150.89
(II) Other Income (Refer Note 9)	143.75	171.14	221.31	314.89	372.53	817.48
(III) Total Income (I+II)	271.58	183.57	284.75	455.15	443.40	968.37
2. Expenses						
(i) Finance Costs	33.42	25.09	17.70	58.51	35.38	86.20
(ii) Fees and commission expense	6.67	-	-	6.67	0.01	4.02
(iii) Impairment on financial instruments	0.40	0.04	3.31	0.44	3.32	3.23
(iv) Employee Benefits expenses	18.56	14.32	8.92	32.88	20.85	46.87
(v) Depreciation and amortisation expenses	4.66	4.17	3.72	8.83	7.06	14.97
(vi) Other expenses	27.42	21.48	11.68	48.90	21.37	77.45
(IV) Total Expenses	91.13	65.10	45.33	156.23	87.99	232.74
(V) Profit before Exceptional Item and tax (III - IV)	180.45	118.47	239.42	298.92	355.41	735.63
Exceptional Item (Net of Taxes) (Refer Note 10)	-	87.63	-	87.63	-	-
(VI) Profit before tax ^	180.45	30.84	239.42	211.29	355.41	735.63
(VII) Tax Expense:						
(i) Current Tax	42.81	32.18	10.84	74.99	15.80	10.29
(ii) Deferred Tax	(21.03)	(28.04)	9.22	(49.07)	4.48	46.31
Total Tax Expense	21.78	4.14	20.06	25.92	20.28	56.60
(VIII) Profit for the period / year (VI-VII)	158.67	26.70	219.36	185.37	335.13	679.03
(IX) Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
-Remeasurements of defined benefits (assets)/liabilities	(0.09)	0.01	(0.10)	(0.08)	(0.20)	(0.24)
-Income tax relating to items that will not be reclassified to profit or loss	0.02	##(0.00)	0.02	0.02	0.05	0.06
Other Comprehensive Income/(Loss) for the period/year	(0.07)	0.01	(0.08)	(0.06)	(0.15)	(0.18)
(X) Total Comprehensive Income for the period / year (VIII+IX) (Comprising Profit and other Comprehensive Income/(Loss) for the period / year)	158.60	26.71	219.28	185.31	334.98	678.85
(XI) Paid up Equity Share Capital (Face value of ₹ 1/- each) (Refer Note 7)	36.47	36.29	35.80	36.47	35.80	35.89
(XII) Other Equity (excluding Revaluation reserve)						2,522.53
(XIII) Earnings per equity share						
Basic (In ₹) * - After Exceptional Item	4.36	0.74	6.14	5.12	9.39	18.98
Basic (In ₹) * - Before Exceptional Item	4.36	3.17	6.14	7.54	9.39	18.98
Diluted (In ₹) * - After Exceptional Item	4.18	0.71	5.99	4.91	9.17	18.46
Diluted (In ₹) * - Before Exceptional Item	4.18	3.04	5.99	7.23	9.17	18.46

^ 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 : October 21, 2024
 Place : Mumbai

360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management Limited)

CIN : L74140MH2008PLC177884

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

1. Standalone Balance Sheet as at September 30, 2024

(₹ In Crore)

Sr. No.	Particulars	As at September 30, 2024	As at March 31, 2024
		Unaudited	Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	155.16	91.66
(b)	Bank balance other than (a) above	2.69	2.53
(c)	Receivables		
	(I) Trade receivables	39.36	67.00
	(II) Other receivables	10.73	19.77
(d)	Loans	1,274.40	683.38
(e)	Investments	2,515.35	3,628.92
(f)	Other financial assets	14.59	21.19
		4,012.28	4,514.45
2	Non-Financial Assets		
(a)	Current tax assets (net)	92.96	93.58
(b)	Property, plant and equipment	257.39	256.28
(c)	Goodwill on acquisition	3.21	3.21
(d)	Other intangible assets	24.76	26.80
(e)	Right of Use Assets	0.42	0.26
(f)	Other non-financial assets	11.00	22.92
		389.74	403.05
	Total Assets	4,402.02	4,917.50
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Payables		
	(I) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	17.36	128.70
	(II) Other payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.61	-
(b)	Lease Liabilities	0.44	0.27
(c)	Debt securities	1,619.12	901.54
(d)	Other financial liabilities	12.82	1,257.74
		1,650.35	2,288.25
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	7.21	-
(b)	Provisions	1.10	0.90
(c)	Deferred tax liabilities (net)	8.95	58.04
(d)	Other non-financial liabilities	22.88	11.89
		40.14	70.83
3	EQUITY		
(a)	Equity share capital	36.47	35.89
(b)	Other equity	2,675.06	2,522.53
		2,711.53	2,558.42
	Total Liabilities and Equity	4,402.02	4,917.50



360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management Limited)

CIN : L74140MH2008PLC177884

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

2. Standalone Statement of Cash Flows for the half year ended September 30, 2024

(₹ in crore)

Particulars	Half year ended September 30, 2024	Half year ended September 30, 2023
	Unaudited	Unaudited
A. Cash flows from operating activities		
Profit before tax (after exceptional item and tax thereon)	211.29	355.41
Adjustments for:		
Depreciation and amortisation expenses	8.83	7.06
Provisions for Employee benefits	0.12	0.11
Non-cash employee share based payments	35.76	16.72
Net changes in fair value through Profit and loss of Investments	(61.95)	(79.68)
Impairment of financial instruments - Trade receivables	0.44	3.32
Interest Income	(41.54)	(19.56)
Interest expenses	58.46	35.28
Profit on Sale of Property, plant and equipment	-	(0.02)
Dividend Income from Investments	(194.20)	(256.02)
Operating profit before working capital changes	17.21	62.62
Changes in working Capital :		
Decrease/(Increase) in Financial/Non-financial Assets	54.30	(55.92)
(Decrease)/Increase in Financial/Non-financial Liabilities	(1,344.48)	100.92
Cash (used in)/generated from operations	(1,272.97)	107.62
Net income tax paid	(67.16)	(27.53)
Net cash (used in)/generated from operating activities (A)	(1,340.13)	80.09
B. Cash flows from investing activities		
Payments for purchase of investments	(1,525.77)	(1,083.92)
Proceeds from sale of investments	2,701.36	1,337.24
Interest income received	33.93	16.75
Dividend Received	194.20	256.02
Purchase of Property, plant and equipment (includes intangible assets)	(7.81)	(12.52)
Sale of Property, plant and equipment (includes intangible assets)	-	0.03
Fixed Deposit placed	-	(25.89)
Staff loan(net)	-	0.04
Inter Corporate Deposit given/repaid - (net)	(583.44)	(9.85)
Net cash generated from investing activities (B)	812.47	477.90
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	148.72	44.98
Net proceeds from Short term borrowings	718.00	(291.00)
Interest expenses paid	(58.87)	(20.39)
Dividend paid to Company's shareholders	(216.69)	(285.38)
Net cash generated from/(used in) financing activities (C)	591.16	(551.79)
Net increase in cash and cash equivalents (A+B+C)	63.50	6.21
Opening Cash & cash equivalents	91.66	145.00
Closing Cash & cash equivalents	155.16	151.21



360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management Limited)

CIN : L74140MH2008PLC177884

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

3. The above standalone unaudited financial results of the Company for the quarter and half year ended September 30, 2024, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of 360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited) (the "Company") at its meeting held on October 21, 2024. The Statutory Auditors of the Company have carried out the Limited Review of the aforesaid results.
4. 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, Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
5. 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.
6. During the quarter and half year ended September 30, 2024, the Nomination and Remuneration Committee of the Board of Directors granted 385,000 and 1,330,000 stock options respectively, 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, IIFL Wealth Employee Stock Option Scheme – 2021 and 360 ONE Employee Stock Option Scheme 2023. None of the stock options were vested or exercised during the said period.
7. The Company, during the quarter and half year ended September 30, 2024 has allotted 1,840,080 and 5,844,248 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).
8. During the quarter ended September 30, 2024 an interim dividend of ₹90.88 Crores (₹2.5/- per share) was approved in the Board Meeting held on July 30, 2024 and has been appropriated and paid during the quarter. Total dividend including above, declared and paid during the half year ended September 30, 2024 amounted to ₹216.69 Crores.
9. During the quarter and half year ended September 30, 2024, the Company received dividend amounting to ₹95.05 Crores and ₹194.20 Crores respectively (for the quarter ended June 30, 2024 - ₹ 99.15 Crores, for the quarter and half year ended September 30, 2023 - ₹138.51 Crores and ₹251.54 Crores respectively, for the year ended March 31, 2024 - ₹479.87 Crores) from its subsidiary companies.
10. The Company has entered into a settlement deed on July 30, 2024 to settle the Proceedings in respect of civil suit brought by Mr. Prashant Hasmukh Manek & Others in the High Court of England & Wales against 360 ONE WAM entities subject to payment of a Settlement sum of GBP 11.10 million to be paid by the Company. An amount of ₹117.10 Crore was provided in the books of the Company and accordingly, an amount of ₹87.63 crore was disclosed as an exceptional item, net of applicable taxes, in the Statement of Standalone Profit and Loss for the quarter ended June 30, 2024. During the quarter ended September 30, 2024, the Company has paid the settlement amount and has received an order, dated September 18, 2024 from the aforesaid High Court confirming the discharge of the Company, 360 ONE Asset Management (Mauritius) Ltd. and 360 ONE Capital PTE Ltd. and conclusion of the suit.
11. During the half year ended September 30, 2024, the Company has infused a capital of ₹20.00 Crores, ₹8.35 Crores and ₹20.99 Crores in the wholly owned subsidiary companies 360 ONE Alternates Asset Management Limited, 360 ONE Inc. (formerly known as IIFL Inc.) and 360 ONE Private Wealth (Dubai) Limited (formerly known as IIFL Private Wealth Management (Dubai) Limited) respectively.



360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management Limited)
CIN : L74140MH2008PLC177884
Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai 400013,
Maharashtra, India

12. During the half year ended September 30, 2024 the Company has entered into a Share Purchase and Share Subscription Agreement with Times Internet Limited to acquire 100% of Moneygoals Solution Limited(MGSL) and Banyantree Services Limited(BTSL) (collectively known as ET Money) on June 12, 2024. The total consideration for the said acquisition amounts to ₹365.83 Crores which will be partly discharged by payment of cash consideration of ₹85.83 Crores and partly by issuance of equity shares for consideration other than cash i.e. by issuance and allotment of 3,590,000 fully paid-up equity shares of the Company of face value ₹1/- at a price of ₹779.93/-. As on September 30, 2024, the transaction is yet to be consummated pending regulatory approvals. Upon consummation of the transaction, MGSL will become a wholly owned subsidiary of the Company and BTSL will become the step down wholly owned subsidiary of the Company.
13. The listed secured non-convertible debentures are secured by way of a first mortgage on immovable property, Trade Receivables, Investments in Bonds/Debentures, units of Mutual Funds/AIFs and Other Fixed Assets such that a security cover of 100% or higher as per the terms of the offer document is maintained till the time of maturity.
14. Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is attached as Annexure 1.
15. The figures for the quarter ended September 30, 2024 and September 30, 2023 are the balancing figures between unaudited figures in respect of the half year ended September 30, 2024 and September 30, 2023 and the unaudited figures of the quarter ended June 30, 2024 and June 30, 2023 respectively.
16. Previous period/year figures have been regrouped to make them comparable with those of current period/year.

In terms of our report attached

For and on behalf of the Board of Directors



Date: October 21, 2024
Place: Mumbai



Karan Bhagat
Managing Director
(DIN: 03247753)

360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management 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 Half Year ended September 30, 2024

Sr No	Particulars	Half year ended	
		September 30, 2024	September 30, 2023
1	Debt equity ratio (Refer Note 1)	0.60	0.39
2	Debt service coverage ratio (Refer Note 2) (annualised)	0.44	0.82
3	Interest service coverage ratio (Refer Note 3)	6.11	11.05
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)	2,711.53	2,464.95
9	Net profit after tax (Rs. in Crore)	185.37	335.13
10	Earnings per share : (Not annualised)		
	Basic (in ₹) - After Exceptional Item	5.12	9.39
	Basic (in ₹) - Before Exceptional Item	7.54	9.39
	Diluted (in ₹) - After Exceptional Item	4.91	9.17
	Diluted (in ₹) - Before Exceptional Item	7.23	9.17
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)	0.01	0.01
14	Current liability ratio (Refer Note 8)	Not applicable	Not applicable
15	Total debts to total assets ratio (Refer Note 10)	0.37	0.24
16	Debtors turnover ratio (Refer Note 11)	2.64	2.42
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)*	41%	76%
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.



Independent Auditor's Certificate on Book Value of Assets of the Company Contained in Columns A to J of Statement of Security Cover and Statement of Compliance Status of Financial Covenants in respect of Listed Non-Convertible Debentures of the Company for the quarter and half year ended 30 September, 2024

To
The Board of Directors
360 ONE WAM Limited
360 ONE Centre, Kamala Mills
Lower Parel (W),
Mumbai - 400013

REF: AQ/2024-25/053

1. This certificate is issued in accordance with the terms of our engagement letter dated 19 July, 2024.
2. We, Deloitte Haskins & Sells LLP, Chartered Accountants, the Statutory Auditors of 360 ONE WAM Limited (formerly known as IIFL Wealth Management Limited) ("the Company"), have been requested by the Management of the Company to certify Book Value of Assets of the Company contained in Columns A to J of Statement of Security Cover and Statement of Compliance Status of Financial Covenants in respect of Non-Convertible Debentures of the Company for the quarter and half year ended 30 September, 2024 (hereinafter referred together as "the Statement").

The Statement is prepared by the Company from the unaudited books of account and other relevant records and documents maintained by the Company as at 30 September, 2024 pursuant to requirements of Circular no. SEBI / HO / MIRSD / MIRSD _ CRADT / CIR / P / 2022 / 67 dated May 19, 2022 issued by Securities and Exchange Board of India in terms of regulation 54 read with regulation 56(1)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Regulation 15(1)(t) of Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 (hereinafter referred together as "the SEBI Regulations"), as amended, for the purpose of submission to Beacon Trusteeship Limited, Debenture Trustee of the above mentioned Listed Debt Securities (hereinafter referred to as "the Debenture Trustee"). The responsibility for compiling the information contained in the Statement is of the Management of the Company and the same is initialed by us for identification purposes only.

Management's Responsibility

3. The preparation of the Statement is the responsibility of the Management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances. The management is solely and entirely responsible for determining the fair value of the assets included in the Statement.

Deloitte Haskins & Sells LLP

4. The management of the Company is also responsible for ensuring that the Company complies with all the relevant requirements of the SEBI Regulations and for providing all relevant information to the Debenture Trustee and for complying with all the covenants as prescribed in the terms of Debenture Trust Deed.

Auditor's Responsibility

5. Pursuant to the requirements of Circular no. SEBI / HO / MIRSD / MIRSD _ CRADT / CIR / P / 2022 / 67 dated May 19, 2022 issued by Securities and Exchange Board of India, our responsibility for the purpose of this certificate is to provide a limited assurance on whether the Book Value of Assets of the Company contained in Columns A to J of Statement of Security Cover and Statement of Compliance Status of Financial Covenants in respect of Non-Convertible Debentures of the Company for the quarter and half year ended 30 September, 2024 have been accurately extracted from the unaudited books of account of the Company and other relevant records and documents maintained by the Company. This did not include the evaluation of adherence by the Company with all the applicable guidelines of the SEBI Regulations.
6. A limited assurance engagement involves performing procedures to obtain sufficient appropriate evidence on the criteria and scope mentioned in paragraph 10 below. The procedures performed vary in nature and timing from, and are less extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.
7. The unaudited financial results for the quarter and half year ended 30 September, 2024, have been reviewed by us, on which we have issued unmodified conclusion vide our report dated 21 October, 2024. Our review of the unaudited financial results was conducted 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free from material misstatement.
8. We conducted our examination and obtained the explanations in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Review Historical Financial Information, and Other Assurance and Related Services Engagements.

Criteria and Scope

10. The information contained in the Statement related to the Company is extracted from the unaudited books of account of the Company for the quarter and half year ended 30 September, 2024 and other relevant records and documents maintained by the Company. Accordingly, we have performed the following procedures in relation to verification of the Statement:
 - a) Read the Statement received from the management.
 - b) Traced the book value of assets from the unaudited books of account of the Company as at 30 September, 2024 and other relevant records and documents maintained by the Company, in the normal course of its business.
 - c) Reviewed the Debenture Trust Deed to understand the nature of charge (viz. exclusive charge or pari-passu charge) on assets of the Company.

Deloitte Haskins & Sells LLP

- d) Obtained Register of Charges filed by the Company as per the requirements of the Companies Act, 2013 to confirm the disclosure of the secured assets.
- e) Tested the arithmetical accuracy of the information included in the Statement.
- f) Obtained the working prepared by the Management for compliance with the relevant ratios related to the Company and recomputed the ratios.
- g) Performed necessary inquiries with the management and obtained necessary representations.
- h) Performed necessary inquiries with the management and verified that there are no financial covenants which needs to be complied with as per Debenture Trust Deed.

Conclusion

11. Based on the procedures performed as referred to in paragraph 10 above and according to the information, explanations and representation provided to us by the Management of the Company, nothing has come to our attention that causes us to believe that the Book Value of Assets of the Company contained in Columns A to J of Statement of Security Cover related to the Company have not been accurately extracted from unaudited books of account of the Company for the quarter and half year ended 30 September, 2024 and other relevant records and documents maintained by the Company.

Restriction on Use and Distribution

12. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of submission to the Debenture Trustee and should not be used by any other person or for any other purposes without our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

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

Anjum
Altaf Qazi

Digitally signed by
Anjum Altaf Qazi
Date: 2024.10.21
16:03:09 +05'30'

Anjum A. Qazi
Partner
(Membership No. 104968)
(UDIN: 24104968BKCMKI7071)

Place: Mumbai
Date: October 21, 2024

A) Security Cover for Listed Non Convertible Debentures
The financial information as at 30 September 2024 has been extracted from the unaudited books of account for the half year ended 30 September 2024 and other relevant records and documents maintained by the Company

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari- Passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value=(K+L+M+ N)
		Book Value	Book Value	Yes/No	Book Value	Book Value				Relating to Column F				
ASSETS														
Property, Plant and Equipment	Land and Building, Office Furniture, Fixtures and Equipments	NA	NA	Yes	2,49,80,72,072	-	7,57,88,902	NA	2,57,38,60,974	-	-	2,931,900,000 (Refer note 3)	-	2,93,19,00,000
Capital Work-in- Progress	NA	NA	NA	No	-	-	-	NA	-	-	-	-	-	-
Right of Use Assets	NA	NA	NA	No	-	-	42,31,014	NA	42,31,014	-	-	-	-	-
Goodwill	NA	NA	NA	No	-	-	3,21,13,536	NA	3,21,13,536	-	-	-	-	-
Intangible Assets	NA	NA	NA	No	-	-	24,76,42,565	NA	24,76,42,565	-	-	-	-	-
Intangible Assets under Development	NA	NA	NA	No	-	-	-	NA	-	-	-	-	-	-
Investments (Refer note 1)	Investments in Bonds/Debentures, Units of Mutual Fund/AIFs	NA	NA	Yes	4,86,27,13,571	-	20,29,07,91,943	NA	25,15,35,05,514	-	-	4,862,713,571 (Refer note 4)	-	4,86,27,13,571
Loans	NA	NA	NA	No	-	-	12,74,39,50,774	NA	12,74,39,50,774	-	-	-	-	-
Inventories	NA	NA	NA	No	-	-	-	NA	-	-	-	-	-	-
Trade Receivables	Amount receivable against services offered	NA	NA	Yes	39,36,27,967	-	10,73,21,432	NA	50,09,49,398	-	-	393,627,967(Refer note 5)	-	39,36,27,967
Cash and Cash Equivalents	NA	NA	NA	No	-	-	1,55,16,22,931	NA	1,55,16,22,931	-	-	-	-	-
Bank Balances other than Cash and Cash Equivalents	NA	NA	NA	No	-	-	2,68,58,781	NA	2,68,58,781	-	-	-	-	-
Others	NA	NA	NA	No	-	-	1,18,54,21,729	NA	1,18,54,21,729	-	-	-	-	-
Total					7,75,44,13,610	-	36,26,57,43,606		44,02,01,57,215			8,18,82,41,538	-	8,18,82,41,538
LIABILITIES														
Debt securities to which this certificate pertains (Refer note 2)	Listed Non Convertible Debentures	NA	NA	Yes	3,01,23,41,728	-	-	NA	3,01,23,41,728	-	-	3,01,23,41,728	-	3,01,23,41,728
Other debt sharing pari-passu charge with above debt	NA	NA	NA	No	-	-	-	NA	-	-	-	-	-	-
Other Debt	NA	NA	NA	No	-	-	-	NA	-	-	-	-	-	-
Subordinated debt	NA	NA	NA	No	-	-	-	NA	-	-	-	-	-	-
Borrowings	NA	NA	NA	No	-	-	-	NA	-	-	-	-	-	-
Bank	NA	NA	NA	No	-	-	-	NA	-	-	-	-	-	-
Debt Securities	NA	NA	NA	No	-	-	13,17,88,18,757	NA	13,17,88,18,757	-	-	-	-	-
Others	NA	NA	NA	No	-	-	-	NA	-	-	-	-	-	-
Trade payables	NA	NA	NA	No	-	-	17,36,54,085	NA	17,36,54,085	-	-	-	-	-
Lease Liabilities	NA	NA	NA	No	-	-	43,98,817	NA	43,98,817	-	-	-	-	-
Provisions	NA	NA	NA	No	-	-	1,10,53,045	NA	1,10,53,045	-	-	-	-	-
Others	NA	NA	NA	No	-	-	52,46,18,199	NA	52,46,18,199	-	-	-	-	-
Total					3,01,23,41,728	-	13,89,25,42,903		16,90,48,84,631			3,01,23,41,728	-	3,01,23,41,728
Cover on Book Value														
Cover on Market Value		Exclusive Security Cover Ratio	NA	Pari-Passu Security Cover Ratio	2.57							2.72		2.72

B) Compliance of financial covenants in respect of listed secured non-convertible debentures of the Company
There are no financial covenants which needs to be complied with as per Debenture Trust Deed.

Note 1 : Investments in Bonds/Debentures, Units of Mutual Fund/AIFs are considered
Note 2 : Includes interest accrued but not due and securities premium on borrowings
Note 3 : The Market Value of land and building has been considered based on the valuation report issued by independent valuer dated 8 April 2024
Note 4 : The Carrying Value of Investments has been considered as fair value
Note 5 : The Carrying Value of Trade Receivables has been considered as fair value

For 360 ONE WAM Limited


Authorised Signatory

Date : 21 October 2024
Place: Mumbai



Annexure V

Disclosure pursuant to Part A of Schedule III of Regulation 30 of the Listing Regulations, 2015 and in terms of SEBI Circular dated July 13, 2023, bearing reference no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 in respect of appointment to Statutory Auditor

S.N.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	<p>The second consecutive term of Deloitte Haskins & Sells LLP, existing Statutory Auditor of the Company shall expire at the 18th Annual General Meeting ("AGM") of the Company to be held in the financial year 2025-26 ("Ensuing AGM") and therefore not eligible for re-appointment.</p> <p>Accordingly, S.R. Batliboi & Co. LLP, Chartered Accountants, are appointed as Statutory Auditor of the Company from the conclusion of the Ensuing AGM, upto the conclusion of the 23rd AGM of the Company, subject to approval of the members of the Company at the Ensuing AGM.</p>
2.	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/re-appointment	<p>5 (Five) years, subject to approval of the members of the Company.</p> <p>The aforesaid proposal shall be placed before the members of the Company at the AGM in respect of the financial year 2024-25.</p>
3.	Brief profile (in case of appointment)	<p>S. R. Batliboi & Co. LLP (ICAI Firm Registration Number: 301003E/E300005), ("the Firm") was established in the year 1949. It has Head Office in Kolkata and has offices across various cities in India. The Firm is part of S. R. Batliboi & Associates network of firms and is registered with the Institute of Chartered Accountants of India. It is a limited liability partnership firm incorporated in India.</p> <p>The Firm has a valid Peer Review certificate.</p> <p>All the network firms including the Firm are primarily engaged in providing audit and assurance services to its clients.</p>

360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management 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) 4646 4706 Email secretarial@360.one www.360.one CIN:L74140MH2008PLC177884

A. Statement of utilization of issue proceeds:

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private Placement)	Type of instrument	Date of raising funds	Amount Raised	Funds utilized	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10

We confirm that there was no new issuance of Non-Convertible Securities during the quarter ended September 30, 2024, by the Company and there is no outstanding balance of proceeds of previous issuance of Non-Convertible Securities with the Company.

B. Statement of deviation/ variation in use of Issue proceeds: We confirm that there was no new issuance of Non-Convertible Securities during the quarter ended September 30, 2024, by the Company and there is no outstanding balance of proceeds of previous issuance of Non-Convertible Securities with the Company. Accordingly, the below statement of deviation/ variation in use of issue proceeds of Non-Convertible Securities is not applicable to the Company.

Particulars	Remarks
Name of listed entity	360 ONE WAM LIMITED (formerly known as IIFL Wealth Management Limited)
Mode of fund-raising (Public issue/ Private placement)	Not Applicable
Type of instrument - Non-convertible Securities	Not Applicable
Date of raising funds	Not Applicable
Amount raised in Rs. crore	Not Applicable
Report filed for quarter ended	September 30, 2024
Is there a deviation/variation in use of funds raised?	Not Applicable
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	Not Applicable
If yes, details of the approval so required?	Not Applicable
Date of approval	Not Applicable
Explanation for the deviation/ variation	Not Applicable
Comments of the audit committee after review	Not Applicable
Comments of the auditors, if any	-



360 ONE WAM LIMITED (Formerly known as IIFL Wealth Management 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) 4646 4706 Email secretarial@360.one www.360.one CIN:L74140MH2008PLC177884

Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:

Original Subject	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	Amount of deviation/variation for the quarter according to applicable object (in Rs. crore and in %)	Remarks, if any
Not Applicable						

Deviation could mean:

- Deviation in the objects or purposes for which the funds have been raised.
- Deviation in the amount of funds actually utilized as against what was originally disclosed.

Signature:

Name of signatory: Mr. Sanjay Wadhwa

Designation: Chief Financial Officer

Date: October 21, 2024

