

# Business Responsibility and Sustainability Report (BRSR)

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Company	L74140MH2008PLC177884
2	Name of the Listed Entity	360 ONE WAM LIMITED (“Company” and formerly known as IIFL Wealth Management Limited)
3	Year of incorporation Date of incorporation	Financial year 2007-08 January 17, 2008
4	Registered office address	360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai – 400013
5	Corporate address	360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai – 400013
6	Email	secretarial@360.one
7	Telephone	+91-22-48765600
8	Website	www.360.one
9	Financial year for which reporting is being done	2022-23
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid-up capital	₹ 35,60,89,556 comprising of 35,60,89,556 Equity Shares of ₹ 1 Each (as on March 31, 2023)
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Rohit Bhave Designation: Company Secretary & Compliance Officer Address: 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai – 400013 Tel.: +91-22-48765600 Fax: + 91-22-46464706 Email: secretarial@360.one Website: www.360.one
13	Reporting boundary	This report details the ESG performance of the Company and its subsidiaries (collectively referred to as “360 ONE or “Organisation”) for the financial year 2022-23. The data in this report pertains to 360 ONE’s domestic operations.

### II. Products/services

#### 14. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of The Entity
1	Financial and insurance service	Other financial activities	83.13%

#### 15. Products/Services sold by the entity (accounting for 90% of the entity’s turnover):

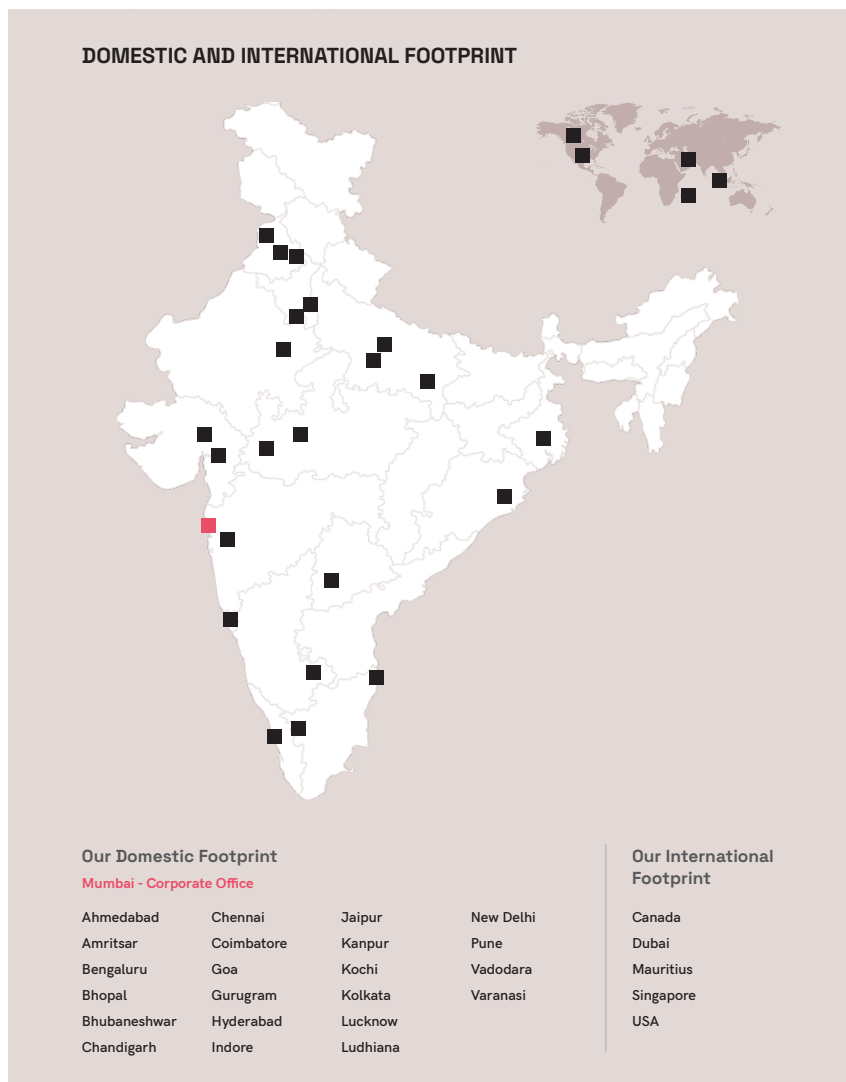
S. No.	Product/Service	Description of Business Activity	NIC Code	% of total Turnover contributed
1	Financial and insurance service	Financial advisory, brokerage, and consultancy services	64990	16.87%

### III. Operations

#### 16. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	Nil	23	23
International	Nil	5	5

360 ONE has a thriving network of physical and digital customer touchpoints across the country. This helps 360 ONE stay closer to its customers as well as drive development for the communities. The branches and touchpoints span 23 locations across India and five international offices, enabling 360 ONE to foster close relationships with its customers and ensure utmost customer satisfaction. 360 ONE also continues to invest in expanding its digital capabilities to complement the physical reach, as well as further enhance its efficiency and customer experience. For more details on the location of the offices of 360 ONE, please refer to the 'Domestic and International Footprint' section of the Annual Report.



## 17. Markets served by the entity:

### a. Number of locations

Locations	Number
National (No. of States)	15
International (No. of Countries)	5

### b. What is the contribution of exports as a percentage of the total turnover of the entity?

0.24% of the Company's total income (on a standalone basis)

### c. A brief on types of customers

360 ONE believes in making investments for the long term, creating lasting relationships, and providing benefits to its clients, investors, and employees. 360 ONE caters to customers across a broad spectrum of its business portfolio. The customers for the organisation can be segmented as per the following verticals:

The Wealth Management business serves the highly specialised and sophisticated needs of high-net-worth individuals (HNIs) and ultra-high-net-worth individuals (UHNIs), family offices, and institutional clients through a comprehensive range of tailored wealth management solutions.

The Asset Management business serves clients from all segments, such as UHNIs, HNIs, institutional and retail markets. It offers a diverse suite of investment products and solutions such as alternate investments, mutual funds, and portfolio management schemes.

The Estate Planning business is for the highly specialised needs of clients such as UHNIs and HNIs to facilitate generational planning and asset transfer along with investment management for personal and business assets.

The Lending arm of the business caters to customers across the spectrum of structured leverage by providing access to capital to streamline market investments, achieve short-term working capital requirements, early-stage debt and undertake large acquisitions.

#### IV. Employees

##### 18. Details as at the end of the Financial Year:

###### a. Employees and workers including the differently-abled

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	1052	718	68.25%	334	31.75%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	1052	718	68.25%	334	31.75%
<b>WORKERS</b>						
4.	Permanent (F)	Not applicable, as there are no workers.				
5.	Other than Permanent (G)					
6.	Total workers (F + G)					

###### b. Differently-abled employees and workers

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>DIFFERENTLY-ABLED EMPLOYEES</b>						
1.	Permanent (D)	1	0	0.00%	1	100%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently-abled employees (D + E)	1	0	0.00%	1	100%
<b>DIFFERENTLY-ABLED WORKERS</b>						
4.	Permanent (F)	Not applicable, as there are no workers.				
5.	Other than permanent (G)					
6.	Total differently-abled workers (F + G)					

##### 19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors of the Company	10	1	10%
Key Management Personnel of the Company	3	0	0%

##### 20. Turnover rate for permanent employees and workers

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18%	17%	17%	19%	18%	22%	20%	18%	23%
Permanent Workers	Not applicable, as there are no workers.								

## V. Holding, Subsidiary and Associate Companies (including joint ventures)

### 21. (a) Names of holding/subsidiary/associate companies/joint ventures

S.N.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated in column A participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	360 ONE Asset Management Limited (formerly IIFL Asset Management Limited)	Wholly-owned Subsidiary	100	Yes
2.	* IIFL Wealth Capital Markets Limited (Wholly-owned subsidiary of IIFL Wealth Prime Limited)	Wholly-owned Subsidiary	100	Yes
3.	360 ONE Portfolio Managers Limited (formerly known as IIFL Wealth Portfolio Managers Limited)	Wholly-owned Subsidiary	100	Yes
4.	360 ONE Foundation (formerly known as IIFLW CSR Foundation)	Wholly-owned Subsidiary	100	Yes
5.	360 ONE Prime Limited (Formerly known as IIFL Wealth Prime Limited)	Wholly-owned Subsidiary	100	Yes
6.	360 ONE Asset Trustee Limited (Formerly known as IIFL Trustee Limited)	Wholly-owned Subsidiary	100	Yes
7.	** 360 ONE Distribution Services Limited (Formerly known as IIFL Wealth Distribution Services Limited)	Wholly-owned Subsidiary	100	Yes
8.	360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	Wholly-owned Subsidiary	100	Yes
9.	*** IIFL Wealth Altire Limited (Formerly known as IIFL Altire Advisors Limited)	Wholly-owned Subsidiary	100	Yes
10.	360 ONE IFSC Limited (Formerly known as IIFL Wealth Securities IFSC Limited)	Wholly-owned Subsidiary	100	Yes
11.	360 ONE Asset Management (Mauritius) Limited (Formerly known as IIFL Asset Management (Mauritius) Limited)	Wholly-owned Subsidiary	100	Yes
12.	360 ONE Private Wealth (Dubai) Limited (Formerly known as IIFL Private Wealth Management (Dubai) Limited)	Wholly-owned Subsidiary	100	Yes
13.	360 ONE INC (Formerly known as IIFL Inc.)	Wholly-owned Subsidiary	100	Yes
14.	360 ONE Capital (Canada) Ltd. (Formerly known as IIFL Capital (Canada) Limited)	Wholly-owned Subsidiary	100	Yes
15.	360 ONE Capital Pte Limited (Formerly known as IIFL Capital Pte. Limited)	Wholly-owned Subsidiary	100	Yes
16.	MAVM Angels Network Private Limited	Subsidiary (with effect from November 15, 2022)	91%	Yes

\* Amalgamated into 360 ONE Prime Limited, with effect from March 14, 2023

\*\* Name changed w.e.f. May 15, 2023

\*\*\* Amalgamated into 360 ONE WAM LIMITED with effect from March 03, 2023

## VI. CSR Details

22(i)	Whether CSR is applicable as per section 135 of the Companies Act, 2013: (Yes/No)	Yes, CSR is applicable to the Company as per section 135 of the Companies Act, 2013.
22(ii)	Turnover	₹ 2,063.78 crore
22(iii)	Net worth	₹ 3,121.95 crore

CSR spent on standalone basis during FY 2022-23: ₹ 2,32,10,080

CSR spent on consolidated basis during FY 2022-23: ₹ 9,62,80,348 (includes INR 1,61,07,710 unspent amount from FY 2021-22 which was spent in FY 2022-23)

## VII. Transparency and Disclosures Compliances

### 23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) <i>(If yes, then provide web-link for grievance redress policy)</i>	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	Nil	Nil	Nil	Nil	Nil	Nil
Investors (Other than shareholders)	Yes <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf</a>	Nil	Nil	Nil	Nil	Nil	Nil
Shareholder	Yes <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf</a>	Nil	Nil	Nil	1	0	Non- receipt of Tax Deduction at Source on dividend
Employees	Yes There is no Employee grievance policy available in the public domain. However, we have a grievance redressal mechanism available for all employees on the organisation's intranet portal.	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes <a href="https://iflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf">https://iflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf</a>	31*	Nil	Nil	49*	0	Nil
Value Chain Partners	No	Nil	Nil	Nil	Nil	Nil	Nil

\* 360 ONE group-level data

### 24. Overview of the entity's material responsible business conduct issues

The methodology adopted by 360 ONE in the financial year 2021-22, for the identification of the material ESG topics included peer and sectoral analysis along with inputs from the global frameworks and standards. The relevant topics underwent a survey exercise where all the identified groups of internal and external stakeholders were included. The said relevant topics were reviewed in the year 2022-23. Based on the above exercise, the following ESG factors were identified that were material to the stakeholders and business operations:

Environment	Social	Governance
Carbon footprint	Customer relationship management	Brand reputation, ethics, transparency and trust
Climate change strategy	Human rights, diversity and inclusion and equal opportunity	Legal and regulatory compliance and corporate governance
Responsible investment and product innovation	Health and Safety	Enterprise risk management
	Talent management, employee engagement, work culture	Data privacy and security
	Community development	

360 ONE has identified the following material responsible business conduct issues:

S. N.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying risk/opportunity	In case of risk, our approach to adapt or mitigate	Financial implications of the risk or opportunity
1	Business conduct – Mis-selling: we need to sell/advise products to clients that match their risk appetite and financial goals	Risk	This is a key determinant of client confidence	Risk appetite questionnaire	Indirect financial impact because of loss of reputation/client confidence and exit of AUM
2	Business Conduct - Conflicted and Related Party Transactions: where transactions happen between related parties or between a client entity/fund and a 360 ONE entity	Risk	Loss to shareholders/clients	All related party transactions are approved by the Audit Committee/ Board as per requirements of the Companies Act. For conflicted transactions, there is a Conflict Resolution Advisory Board that ensures that transactions are done at arm's length.	Possible claims from shareholders /clients if transactions are not done on an arm's length basis

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below. The Principle Specific Notes with respect to the policies formulated by the organisation are also mentioned below.

Principle	Principle Specific Notes
P1	<p>Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent, and accountable</p> <p>360 ONE has in place the following policies that strives to ensure that the organisation, management, and employees conduct and govern themselves with integrity in a manner that is ethical, transparent, and accountable:</p> <ol style="list-style-type: none"> <li>Code of Conduct (approved by the Board/Committee of the Board and available at <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_IR_Code_of_Conduct_Sr_Mgmt_Personnel.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_IR_Code_of_Conduct_Sr_Mgmt_Personnel.pdf</a>,</li> <li>Policy on Vigil Mechanism and Whistle Blower Mechanism (approved by the Board/Committee of the Board and available at <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Policy_on_vigil_mechanism_and_whistle_blower_mechanism.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Policy_on_vigil_mechanism_and_whistle_blower_mechanism.pdf</a>,</li> <li>Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (approved by the Board/Committee of the Board and available at <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_WAM_Code_of_Fair_Disclosure_of_UPSI.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_WAM_Code_of_Fair_Disclosure_of_UPSI.pdf</a>,</li> <li>Anti-Money Laundering Policy (approved by the Board/Committee of the Board and available at <a href="https://www.iiflwealth.com/sites/default/files/inline-files/AML-Policy-April2023.pdf">https://www.iiflwealth.com/sites/default/files/inline-files/AML-Policy-April2023.pdf</a>,</li> <li>Information and Cyber Security Policy (approved by the Board/Committee of the Board and available at <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_ICS_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_ICS_Policy.pdf</a>,</li> <li>Policy on Related Party Transactions (approved by the Board/Committee of the Board and available at <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_RPT_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_RPT_Policy.pdf</a>,</li> <li>Tax Policy and Governance (approved by the Board/Committee of the Board and available at <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_Tax_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_Tax_Policy.pdf</a>,</li> <li>(a) Code of Conduct for Employees and Insiders of 360 ONE WAM LIMITED and its Subsidiary &amp; Associate Companies under SEBI (Prohibition of Insider Trading) Regulations, 2015,</li> </ol>

	Principle	Principle Specific Notes
		<p>(b) Anti-corruption Policy (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Anti-Corruption_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Anti-Corruption_Policy.pdf</a>),</p> <p>(c) Gift Policy (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Gift_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Gift_Policy.pdf</a>) and other policies pursuant to rules and regulations of SEBI/ IRDAI and as per Companies Act, 2013. The internal policies and documents are accessible to all employees of 360 ONE and made available through 360 ONE Intranet.</p> <p>9. Conflict of Interest Policy (approved by the Board/Committee of the Board (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Conflicts_of_Interest_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Conflicts_of_Interest_Policy.pdf</a>))</p>
P2	Businesses should provide goods and services in a manner that is sustainable and safe	<p>360 ONE's products and services do not have a significant direct impact on the environment. The organisation, however, has formulated a Risk Management Policy to manage various risks including ESG, which is approved by the Board and available at <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Risk_Management_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Risk_Management_Policy.pdf</a></p>
P3	Businesses should respect and promote the wellbeing of all employees, including those in their value chains	<p>360 ONE has adopted various employee-oriented policies covering areas such as:</p> <ul style="list-style-type: none"> <li>Employee wellbeing and benefits, Employee Health and Safety and Code of Conduct for all employees as part of the 'Workplace Guide' available on intranet with access to all employees of 360 ONE,</li> <li>Prevention of Sexual Harassment and Compliant Procedure Policy (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Prevention_of_Sexual_Harassment_and_Complaint_Procedure_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Prevention_of_Sexual_Harassment_and_Complaint_Procedure_Policy.pdf</a>),</li> <li>Board Diversity Policy (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_WAM_Board_Diversty_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_WAM_Board_Diversty_Policy.pdf</a>)</li> <li>Equal Opportunity and Commitment to Diversity (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Equal_Opportunity_and_Commitment_to_Diversity_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Equal_Opportunity_and_Commitment_to_Diversity_Policy.pdf</a>)</li> </ul> <p>360 ONE has an employee grievance mechanism available for all employees on intranet portal which is accessible to all employees</p>
P4	Businesses should respect the interests of and be responsive towards all their stakeholders	<p>360 ONE respects the interests of and is responsive towards its stakeholders. 360 ONE is committed to resolving any differences and redressing grievances in a just, fair, and constructive manner. Accordingly, 360 ONE has put in place following policies/mechanisms in place to protect interests/redress grievances of respective stakeholders:</p> <p><b>Clients</b> - The organisation has Grievance Redressal Policy (available at <a href="https://www.iiflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf">https://www.iiflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf</a>)</p> <p><b>Employees</b> – The organisation has an employee grievance mechanism available for all employees on organisation's intranet portal.</p> <p><b>Shareholder and Debenture holders – Grievance Redressal Framework</b></p> <p>The organisation has a Shareholders and Debenture holders Grievance Redressal Framework available at (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf</a>).</p> <p>The organisation also has a Dividend Distribution Policy formulated as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 available at (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Dividend_Distribution_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Dividend_Distribution_Policy.pdf</a>) which inter alia gives guidance and visibility to the shareholders of the organisation regarding the payment of dividend by the organisation and the parameters which shall be considered while declaration of dividend by the Board.</p> <p>Further, the organisation has Corporate Social Responsibility Policy formulated as per Companies Act, 2013 (Available at <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_CSR_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_CSR_Policy.pdf</a>) inter alia for benefit of and catering to the interests of community at large.</p>
P5	Businesses should respect and promote human rights	<p>360 ONE has put in place Code of Conduct for employees (as part of 'Workplace Guide' available on the intranet) which inter alia focuses on best employment practices and respecting the human rights of the employees, avoids causing or contributing to adverse human rights impact, and addressing such impacts as and when it occurs. The said Code of Conduct is in adherence to the regulatory and business requirements.</p>



	Principle	Principle Specific Notes
P6	Businesses should respect, protect, and make efforts to restore the environment	360 ONE has initiated steps to proactively monitor and report on environmental aspects as part of its ongoing commitment. Although a specific policy addressing environmental aspects is not yet established, 360 ONE diligently adheres to all relevant environmental regulations and implements necessary processes to ensure the protection of the environment. 360 ONE has been adopting best practices in environmental management that minimise the adverse impacts of its operations.
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	360 ONE did not engage in any public or regulatory policy advocacy.
P8	Businesses should promote inclusive growth and equitable development	360 ONE has a Corporate Social Responsibility Policy, approved by the Board/Committee of the Board and formulated as per Companies Act, 2013 (Available at <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_CSR_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_CSR_Policy.pdf</a> )
P9	Businesses should engage with and provide value to their consumers in a responsible manner	360 ONE has formulated following policies that (a) provide appropriate grievance redressal mechanisms that are transparent and accessible, to address client concerns and feedback and (b) strive to manage and protect the client data. <ul style="list-style-type: none"> <li>Grievance Redressal Policy (available at <a href="https://www.iiflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf">https://www.iiflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf</a>),</li> <li>Information and Cyber Security Policy (approved by the Board/Committee of the Board and available at <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_WAM_IC_S_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_WAM_IC_S_Policy.pdf</a>).</li> </ul>

The Disclosure Questions in respect of each of the principles are as follows:

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and Management Process</b>									
1. (a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	N.A.	Y	Y	Y	N.A.	N.A.	Y	Y
(b) Has the policy been approved by the Board? (Yes/No)	Policies wherever stated have been approved by the Board/Committee of the Board/management of the organisation or as required by extant regulations.								
(c) Web Link of the Policies, if available	The details of web links of the policies are as specified under the 'Principle Specific Notes' referred to above.								
2. Whether the entity has translated the policy into procedures (Yes/No)	Y	-	Y	Y	Y	-	-	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	N	-	N	N	N	-	-	N	N
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	N	-	N	N	N	-	-	N	N
	The organisation's policies abide by the spirit and content of all applicable Laws. The policies are framed to comply with applicable regulatory requirements								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	Currently, 360 ONE does not have any specific targets, goals, and commitments. However, we understand its importance and will be taking this forward in the subsequent years.								
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	Since there are no identified goals and targets yet, these are not applicable.								
<b>Governance Leadership and oversight</b>									
7. Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)	Covered in MD and CEO's statement in the Annual Report								



8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Karan Bhagat- Managing Director & Promoter DIN: 03247753
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability-related issues? (Yes/No). If yes, provide details.	Mr. Karan Bhagat- Managing Director & Promoter DIN: 03247753

10. Details of Review of NGRBCs by the organisation:

Subject for Review	Indicate whether the review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/ Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	-	Y	Y	Y	-	-	Y	Y	The policies are reviewed periodically or on a need basis. The necessary changes to policies and procedures are implemented accordingly.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	-	Y	Y	Y	-	-	Y	Y	The organisation is in compliance with the extant regulations as applicable.								

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No, however all policies and processes, are subject to internal audits conducted by the organisation. Further, the corresponding department periodically reviews and updates the policies in accordance with industry standards and best practices in order to ensure compliance and effectiveness.								



12. If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Please refer to the ‘Principle Specific Notes’ referred above.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

**PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent, and Accountable.**

360 ONE recognizes that ethical practices are crucial in building trust with clients, regulators, and the community at large. The organisation prioritizes transparency, fairness, integrity, and accountability in its operations. A well-defined code of conduct guides and encourages employees to meet ethical standards and make ethical decisions with a client-centric approach.	The initiatives taken by the Organisation under Principle 1 address following UN SDGs:  
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## Essential Indicators

## 1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/Principles covered under the training programmes and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	At the time of appointment of a new Independent Director, the organisation arranges a meeting with the senior management to discuss the functioning of the organisation and the nature of operations of 360 ONE. The organisation makes presentations in Board and Committee Meetings to familiarize the Independent Directors & Non- Executive Directors with the strategy, financial performance, budgets, overview of business performances, statutory reporting, compliance process of the organisation, etc. During the year, the Independent Directors of the organisation spent an aggregate 54 hours, 50 mins on 32 programmes. For more details, please refer to the link below: <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Familiarization_Programme%202022-23.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Familiarization_Programme%202022-23.pdf</a>		100%
Key Managerial Personnel	During the year under review, the Key Managerial Person (KMP) underwent 7 trainings covering following topics during these trainings: <ul style="list-style-type: none"> <li>• AML KYC</li> <li>• Insider Trading</li> <li>• POSH</li> <li>• Whistle-blower</li> <li>• Conflict of Interest</li> <li>• Mis selling</li> <li>• Anti-Bribery</li> </ul> (Only AML KYC is an annual training programme, other trainings are at the time of joining or are refreshed as per regulatory requirements from time to time)		67% of eligible KMPs completed AML KYC annual training
Employees Other than BOD and KMPs	Employees underwent following trainings. <ul style="list-style-type: none"> <li>• AML KYC</li> <li>• Insider Trading</li> <li>• POSH</li> <li>• Whistle-blower</li> <li>• Conflict of Interest</li> <li>• Mis-selling</li> <li>• Anti-Bribery</li> </ul>		73% 82% 98% 88% 81% 68% 83%

## 2. Details of fines/penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal been preferred (Yes/No)
Settlement	N.A.	SEBI	3,12,64,858	One show cause notice was received from SEBI in May 2021 by both IIFL Securities Limited and 360 ONE WAM Limited with respect to certain trades executed as a stockbroker on behalf of a client towards the purchase of Alkem Laboratory shares in August 2019. SEBI alleged that the same was done to manipulate the price, to arrive at a negotiated price on the block segment. Settlement proceedings were initiated by both 360 ONE WAM Limited and IIFL Securities Limited in terms of SEBI (Settlement Proceeding) Regulations, 2018. Settlement proceedings were allowed for settlement by payment of certain amount, without admission of guilt. The matter was settled by payment of settlement fees without admission of guilt and SEBI closed the matter by issuing a settlement order dated July 8, 2022.	No

Non-Monetary				
	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the organisation has an anti-corruption policy ([https://www.primeinfobase.in/360ONE/files/policies/360ONE\\_Anti-Corruption\\_Policy.pdf](https://www.primeinfobase.in/360ONE/files/policies/360ONE_Anti-Corruption_Policy.pdf)). The anti-corruption policy is applicable to all the employees, including directors, executives, shareholders of the organisation. 360 ONE has a zero-tolerance approach to bribery and corruption and are committed to act professionally, fairly and with integrity in all the dealings wherever the organisation operates. The organisation is also committed to implement and enforce effective systems to counter bribery. 360 ONE also refrains from dealing with third-party representatives of the organisation, such as agents, consultants, and others operating on its behalf, vendors or suppliers that do not have high standards on bribery and corruption. The parties who fail to comply with the policy will be charged with disciplinary action and both the offender and the organisation may face legal or regulatory action. Anti-corruption and anti-bribery aspects are a part of employee handbook as well – 'Your Workplace Guide' which is available on the intranet.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

Nil

6. Details of complaints regarding conflict of interest:

	FY 2022-23		FY 2021-22	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	N.A.	Nil	N.A.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	N.A.	Nil	N.A.

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest

No such incidents have been reported.

#### Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

360 ONE believes that value chain partners play a pivotal role in the growth and development of an organisation. They are the support system that helps run all the domestic activities seamlessly within the premises. In order to encourage and uplift them, during the financial year 2022-23, 360 ONE has implemented various projects for its value chain partners. One such initiative is in partnership with **Haqdarshak Empowerment Solutions Pvt. Ltd.** wherein 200 facilities and maintenance workers were made aware and were helped in availing benefits under significant government social security schemes such as Pradhan Mantri Jeevan Jyoti Bima Yojana, Pradhan Mantri Suraksha Bima Yojana, Sukanya Samridhhi Yojana etc. Along with this, various rewards and recognition initiatives are also held at the workplace to encourage and celebrate the facilities and maintenance workers, who ensure smooth functioning of 360 ONE workplaces. The organisation also conducts fire safety drills and evacuation programmes for the overall health and safety of its value chain partners. These initiatives would also broadly fall under Principle 3.

**2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.**

Yes, the organisation has a process to avoid/manage conflict of interests involving members of the Board. The details of the processes are disclosed in the Conflicts of Interest Policy, which, provides a framework on how conflicts of interest are resolved. These disagreements are monitored through various governance measures such as audit committees and nomination & remuneration committees. The conflicts are then resolved through various policies such as 'Code of Conduct for Employees and Insiders of 360 ONE WAM Limited and its Subsidiary & Associate Companies under SEBI (Prohibition of Insider Trading) Regulations, 2015', 'Policy on Related Party Transaction', 'Risk Management Policy' etc. Furthermore, a Conflict Resolution Advisory board has also been set up under this policy to address and resolves such issues.

**PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe**

360 ONE integrates ESG considerations into all public equity investment decisions through its ESG framework. Further, the firm prioritizes strong governance and conducts regular audits to ensure compliance in Private Equity and Real Estate asset classes. By committing to manage ESG issues and adopting responsible practices, 360 ONE identifies and mitigates risks while capitalizing on opportunities. This comprehensive approach aligns the organisation's business decisions with client's and stakeholder's values and objectives.

360 ONE prioritises client's risks, interests, and upholds ethical practices in investment advisory, transactions, monitoring, and reporting. A detailed risk profiling of client's risk tolerance, investment objectives, and financial situation is conducted before recommending investment solutions. By tailoring products to the client's risk profile, risks are mitigated, and their investment objectives are better aligned. The organisation's ethical conduct and adherence to best practices, builds trust and confidence in the relationship with clients.

The initiatives taken by the Organisation under Principle 2 address following UN SDGs:



**Essential Indicators**

**1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

Given the nature of the sector in which 360 ONE operates, this question is not directly applicable. However, as a good corporate citizen, the organisation has taken initiatives that help it reduce its carbon footprint by investing in energy efficient and environment friendly technologies and promoting sustainable practices among employees. Additionally, 360 ONE also supports various environmental causes, through its corporate social responsibility programmes.

**2. (a) Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

**(b) If yes, what percentage of inputs were sourced sustainably?**

Given the nature of the sector in which 360 ONE operates, this question is not directly applicable. However, 360 ONE sources electricity for its corporate office from renewable energy sources and also endeavours to follow the same wherever feasible. Currently, the corporate office of the organisation, (being the largest from headcount perspective) sources 100% renewable energy for its daily consumption. The organisation has also made efforts to procure sustainable paper products made with raw materials sourced from FSC Certified Paper Mills.

**3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Yes, the organisation has been proactively taking steps towards the disposal of e-waste generated within its premise. 360 ONE has a scrap disposal process in place that guides the disposal of e-waste from its offices. E-waste disposal is carried through third party authorized E-waste handlers/ recyclers (authorized by Ministry of Environment and Forests or Central/ State Pollution Control Boards) who take care of the e-waste disposal from its premises.

Since 2019, 360 ONE has participated in the 'Bottles for Change' initiative organized by Bisleri International Pvt. Ltd. and received a certificate each year for significant contribution to this initiative. Details of segregation of dry and wet waste and recycling of waste is further articulated in response to Principle 6.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Since the organisation is operating in the financial services sector, this is not applicable.

#### Leadership Indicators

1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

Since the organisation is operating in the financial services with minimal potential environment or social impacts, this is not applicable.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Since the organisation is operating in the financial services, no direct social and environmental impacts are caused due to its products and services.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Since the organisation is operating in the financial services this is not applicable.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed:

Since the organisation is operating in the financial services this is not applicable.

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Since the organisation is operating in the financial services this is not applicable.	

#### PRINCIPLE 3: Businesses should respect and promote the wellbeing of all employees, including those in their value chains:

The organisation has great emphasis on employee health and wellbeing, and many steps have been taken to ensure a secure working environment for every employee. 360 ONE has implemented various initiatives such as physical fitness, yoga, and meditation sessions to promote overall physical and mental health. Furthermore, the organisation also conducted various workshops on nutrition and healthy diets. Ergonomic chairs have been put in place at various floors ensuring utmost comfort to employees. Employees are also provided training on fire safety hazards and evacuation drills. Additionally, all employees are further covered by health and accident insurance, maternity/paternity benefits and day care facilities. As an organisation, it communicates about health and wellbeing to all employees on a regular interval to create awareness.

The initiatives taken by the Organisation under Principle 3 address following UN SDGs:



#### Essential Indicators

- 1 (a) Details of measures for the wellbeing of employees:

Category	Total (A)	% of Employees covered									
		Health insurance care facilities		Accident insurance		Maternity Benefits		Paternity benefits		Day care facilities	
		No. (B)	(B/A) %	No. (C)	(C/A) %	No. (D)	(D/A) %	No. (E)	(E/A) %	No. (F)	(F/A) %
Permanent Employees											
Male	718	718	100%	718	100%	N.A.	N.A.	718	100%	*	
Female	334	334	100%	334	100%	334	100%	N.A.	N.A.		
Total	1052	1052	100%	1052	100%	334	100%	718	100%		
Other than Permanent Employees											
N.A.											

\*Day care facility is provided in compliance with provision of the Maternity Benefit Act.

**(b) Details of measures for the wellbeing of workers:**

For all facilities and maintenance workers associated with the Organisation on contractual basis, 360 ONE Foundation partnered with **Haqdarshak Empowerment Solutions Pvt. Ltd.** to link the said workers with government schemes across different states in India that is expected to help in upliftment of their socio-economic condition. This initiative was extended beyond contractual workers to include drivers and domestic helps of the employees and security personnel as well. Some of the government entitlement schemes that were focused were Pradhan Mantri Jeevan Jyoti Bima Yojana, Pradhan Mantri Suraksha Bima Yojana, Sukanya Samridhi Yojana. The beneficiaries of the programme are also helped with any form of updates and documentations required to avail benefits of the schemes.

**2. Details of retirement benefits, for Current FY and Previous Financial Year.**

Benefits	FY 2022-23		FY 2021-22	
	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Yes/No/N.A.)	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Yes/No/N.A.)
PF**	73%	Y	78%	Y
Gratuity	100%	N.A.	100%	N.A.
ESI	0%	N.A.	0%	N.A.
NPS**	5%	Y	4%	Y
Retirement Bonus as per Retirement Policy	100%	N.A.	100%	N.A.

\*\* The option to opt for the PF & NPS is extended to all employees, however, the numbers indicated in the table above reflect the % of employees who have opted for the respective benefit.

**3. Accessibility of Workplace**

**Are the premises/offices of the entity accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

The organisation is a strong advocate of equal opportunity and human rights. It is committed to building a safe and inclusive workplace for all. Various initiatives have been implemented in the workplace for easy access for differently-abled individuals. The office areas have been well facilitated with easy access to lifts and ramps for easy movement across the floors of the corporate office, with availability of wheelchair.

**4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.**

Yes, 360 ONE has an **Equal Opportunity and Commitment to Diversity policy** in place inter alia for wellbeing of differently-abled personnel. It is committed to create and maintain a workplace in which all employees have an opportunity to participate and contribute to the success of the business and are valued for their skills, experience, and unique perspectives. The policy also ensures equal opportunity to all its employees irrespective of race, colour, ancestry, national origin, gender identity, sexual orientation, marital status, religion, age, disability. The policy expressly prohibits any form of unlawful employee harassment or discrimination at the workplace. The gender diversity in the organisation as on March 31, 2023, stood at 31.75% and 360 ONE constantly endeavours to improve the same.

No of Male	% of Male	No of Female	% of Female	Total
718	68.25%	334	31.75%	1052

**5. Return to work and Retention rates of permanent employees and workers that took parental leave.****Employee Data**

**Return to work and retention rates of permanent employees and workers that took parental leave:**

FY 2022-23	Male	Female	Total
No. of Employees on Leave in FY 2022-23	12	10	22
No. of Employees on Leave who Resigned in FY 2022-23	3	1	4
No. of Employees on Leave in FY 2022-23 who were Retained in FY 2022-23	9	9	18
<b>Retention Rate</b>	<b>75%</b>	<b>90%</b>	<b>82%</b>



<b>FY 2021-22</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
No. of Employees on Leave in FY 2021-22	7	13	20
No. of Employees on Leave who Resigned in FY 2021-22	1	1	2
No. of Employees on Leave in FY 2021-22 who were Retained in FY 2021-22	6	12	18
<b>Retention Rate</b>	<b>86%</b>	<b>92%</b>	<b>90%</b>
<b>FY 2020-21</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
No. of Employees on Leave in FY 2020-21	30	37	67
No. of Employees on Leave who Resigned in FY 2020-21	2	5	7
No. of Employees on Leave in FY 2020-21 who were Retained in FY 2020-21	28	32	60
<b>Retention Rate</b>	<b>93%</b>	<b>86%</b>	<b>90%</b>

Currently for FY 2022-23, 2 Female employees are on maternity leave and are expected to return to work in June & September 2023, respectively.

**6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.**

The organisation is committed to creating an environment where all its stakeholders, including contractors, suppliers, service providers, contract personnel, and directors, feel secure raising concerns about any unethical or improper behaviour. To ensure this, 360 ONE has a Policy on Vigil Mechanism and Whistle Blower Mechanism which enables stakeholders to report any incident that indicates malpractice, major irregularities, fraud, unethical business conduct, abuse or wrongdoing, or a breach of any Indian legislation. When an employee or a director report in good faith the existence of any of the aforementioned activities, they are protected under the Policy from being fired, subjected to retribution, or discrimination. 360 ONE has a third-party ethics helpline which creates an open atmosphere that encourages employees to red flag internal ethics and compliance issues without any fear of retaliation. With these timely alerts, raised internally, the senior management can deal with incidents internally and protect employees, business interests and reputation.

The organisation also has an employee grievance portal which is available on the intranet and is accessible to all employees to voice their day-to-day concerns and get them addressed in a timely manner.

<b>If yes, give details of the mechanism in brief (Yes/No)</b>	
Permanent Employees	<p>Permanent Employees: Yes, there are various mechanisms in place to receive and address grievances. The following policies, workshops and training programmes ensures the proper awareness and implementation of the mechanism:</p> <ol style="list-style-type: none"> <li>1. Policy on Vigil Mechanism and Whistle Blower Mechanism: This helps in encouraging the employees to red flag internal ethics and compliance issues without any fear of retaliation. The organisation also offers an external independent multi-channel interface to its employees, for reporting any unethical conduct/malpractice they may see around them. Employees have access to toll free number, access to online reporting and mailing options. The Audit Committee and Vigilance Committee conduct a detailed investigation on any concerns reported.</li> <li>2. Prevention of Sexual Harassment and Complaint Procedure Policy: A Policy on Prevention of Sexual Harassment and Complaint Procedure (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Prevention_of_Sexual_Harassment_and_Complaint_Procedure_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Prevention_of_Sexual_Harassment_and_Complaint_Procedure_Policy.pdf</a>) has been implemented by the organisation for prevention, prohibition and redressal of the same. To address such issues, an internal complaint committee has been formed. The complainant can reach out on <a href="mailto:posh@360.one">posh@360.one</a>.</li> <li>3. Report in behaviour and work-related concerns and hygiene, health, and safety: A helpdesk is in place on the HR portal that enables employees to report such concerns.</li> </ol>
Other than permanent Employees	Not applicable
Permanent workers	360 ONE does not have any workers
Other than Permanent workers	360 ONE does not have any workers



## 7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 2022-23			FY 2021-22		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Male	The organisation does not have any employee associations.			The organisation does not have any employee associations.		
Female						
Total						

## 8. Details of training given to employees and workers:

360 ONE provides training to its employees on various aspects such as personality development, computer skills, interpersonal skills, and other domain specific training.

Trainings conducted during the year include:

Training Name	Description
Induction	It is an orientation program designed for new joiners to understand the organisation's history, culture, products, processes, and people. This training also includes training on the Employee Code of Conduct, ESG, CSR, risk management, prevention of sexual harassment at workplace, etc.
STRM (Strategic & Trusted Relationship Management)	This training focuses on enhancing the ability of a Relationship Manager to confidently engage with clients and prospects in a more holistic way and instil "best practices" in sales effectiveness enabling better conversion ratio, faster closure, and higher AUM.
Masterclass Sessions	Managing Clients during any pandemic, pitching virtually, seeking references successfully, Managing People & Prospecting were some of the masterclass sessions that were conducted.
Negotiation Training	Effective Management strategy for negotiation and how to find new negotiation opportunities at the bargaining table.
MEP (Manager Excellence Program)	This online learning program includes 32 hours of courses + 12 hours of Masterclasses. Course is divided into 2 phases. Phase 1 focuses on leading self, managing teamwork, decoding other, practicing excellence and phase 2 focuses on unleashing creativity, making decisions, executing solutions & expanding network.
Prospecting	The training focuses on finding right prospects, Effective communication via email/WhatsApp, Elevator Pitch, Successful first messaging and meetings.
FTR (First Time Right) Workshop	Focus on enhancing Service quality, building a culture when it comes to driving FTR as a part of Customer Experience. Sharing "best practices" in customer care with focus on the behaviours that people demonstrate and institutionalize the same.
Teach back session on FTR	The Team Leads who underwent training, arranged periodic sessions with their team and shared the learnings of FTR with the audience.
Service & Operations Excellence Journey	An excellence journey designed around the identified 5 broad pillars. Training sessions are organized basis the broad pillars followed by teach-back sessions by Team Leads to the larger audience. A monthly dashboard is maintained for tracking performance of individuals month on month on the 5 pillars. Employees are rewarded on achievement of certain milestones.
Relationship Manager (RM) Bootcamps	A program to unlearn/learn/ideate about the various product & platform proposition we have. Participants are trained by the MD and CEO, Co-Founders & heads of the respective business/products.

Apart from the above-mentioned trainings, the organisation has also subscribed to LinkedIn Learning and makes relevant trainings accessible to all employees.

Category	FY 2022-23					FY 2021-22				
	Total	On Health and Safety Measures*		On Skills upgradation		Total	On Health and Safety Measures		On Skills upgradation	
		No.	%	No.	%		No.	%	No.	%
Employees										
Male	718	-	-	567	79%	649	-	-	500	77%
Female	334	-	-	262	78%	258	-	-	187	72%
Total	1052	-	-	829	79%	907	-	-	687	76%

\* Details of various health and safety training which are made available to all PAN India employees is articulated in response to 10 (a) of principle 3.

#### 9. Details of performance and career development reviews of employees and workers:

360 ONE follows a meritocratic performance appraisal process. Year on year, through its structured performance management system, high performers are identified and incentivized through career progression.

Details of coverage of performance and career development reviews of employees:

Category	FY 2022-23			FY 2021-22		
	Total(A)	No. (B)	(B/A) %	Total(A)	No.(B)	(B/A) %
<b>Employees</b>						
Male	718	475	66%	646	543	84%
Female	334	218	65%	258	199	77%
Total	1052	693	66%	904	742	82%
<b>Workers</b>						
Male	The organisation does not have workers on payroll.			The organisation does not have workers on payroll.		
Female						
Total						

#### 10. Health and safety management system:

##### (a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage of such a system?

Yes, the organisation understands the importance of inculcating healthy and safe behaviour among its employees. To encourage both physical and mental wellness initiatives such as providing access to physical fitness sessions, emotional and mental health trainings, nutrition awareness etc. Yoga and meditation trainings are conducted on a periodic basis. Along with the above, regular safety training and drills are also conducted.

The organisation also conducts the safety management actions for physical security including training on basic and advanced fire safety hazards, including evacuation drills and handling of fire-safety equipment with the help of third-party vendors.

Among the other programmes that are carried out by the organisation, some of the key programmes are as follows:

- Physical Fitness sessions: These sessions include workouts around core strengthening, body stretching exercise specifically back, neck and shoulders, pelvic tilts, dance fitness and no equipment workout sessions.
- Yoga and Guided Meditation: It is aimed at overall wellness of the employees including physical exercise and meditation sessions. These sessions focus on the awareness of core strengthening yoga, immunity boosting pranayama, various flexibility asanas and calm yourself with yoga.
- Emotional and Mental Health: Apart from the physical wellbeing programmes the organisations address the growing need of mental and emotional health. In the previous year various sessions have been conducted on topics related to encouraging openness about mental illness at the workplace, work life balance, battling burnout, digital detox, and lifestyle management etc.
- Nutrition: In busy lives of employees, nutrition requirements of the body are often ignored and that is where the organisation has tried to bridge the gap with such awareness and value addition sessions. These sessions cover topics such as health and sustainable eating, food for a healthy heart, emotional eating, fighting obesity, diet for good gut, hair and skin and boosting the natural immunity.
- Ergonomics: Being a service sector organisation, there are no manufacturing/product risks at the workplace, however, there are risks related to ergonomics in workplace as well as those associated with the operation of utilities and employee commute. These are addressed by the relevant personnel at each office location and by facilitating ergonomic workplace chairs, gymnasium, and gaming area etc.
- Additionally, the organisation encourages open communication and feedback from employees to continuously improve their health and safety practices.

In FY 2022-23, 360 ONE reported zero incidences of complaints regarding sexual harassment, working conditions, health and safety, discrimination at the workplace, child labour, forced/involuntary labour, wages, and employee safety issues.

**(b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

360 ONE identifies risks at routine and non-routine basis through e-surveillance and monitoring of any incidents related to work related hazards.

**(c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)**

360 ONE does not have workers on its payroll but pays utmost care and attention towards the health and wellbeing of all its facilities and maintenance staff. Various wellness programmes such as awareness programmes on fire hazards training and safety drills are conducted from time to time.

**(d) Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)**

Yes, 360 ONE has in place, a life insurance, and a group level Medclaim policy to address the medical and healthcare needs of its employees. The employees are educated about these policies during the induction, and they are made available on the internal portals.

The organisation steps ahead and extends the Medclaim to the dependents of the employees as well.

**11. Details of safety related incidents, in the following format:**

Safety Incident/Number	Category	FY 22-23 Current Financial Year	FY 21-22 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	NIL
	Workers	NIL	NIL
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	NIL	NIL
No. of fatalities	Employees	NIL	NIL
	Workers	NIL	NIL
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	NIL	NIL

**12. Describe the measures taken by the entity to ensure a safe and healthy workplace.**

The organisation has a robust system of policies and processes to always ensure the wellbeing of its employees. It ensures that there are first-aid kits that are placed on each floor and are replenished on a regular basis. 360 ONE has tie-ups with clinics in the vicinity of its corporate office, to ensure there is a doctor on call and immediate medical assistance as required. Within the premise there is availability of hospital beds, stretcher, wheelchairs, and also a hospital setup for any medical emergency support along with oxygen cylinders and oxygen concentrators machines in select offices.

**13. Number of complaints on the following made by employees and workers:**

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	Nil	Nil	0	Nil	Nil
Health Safety	0	Nil	Nil	0	Nil	Nil

**14. Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Nil
Working Conditions	Nil

**15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.**

The organisation pays utmost attention to safety related concerns and constantly works on making appropriate enhancements. In FY 2022-23 no incidents regarding breach of safety were reported.

## Leadership Indicators

### 1. Does the entity extend any life insurance or any compensatory package in the event of death of:

#### (A) Employees (Y/N)

Yes, all of 360 ONE's India employees are covered under the organisation's Group Term Life Insurance policy. This policy provides financial protection and security to the employee's family, in case of an unfortunate death of an employee. As part of an employee welfare initiative, the insurance premium for this policy is borne by the organisation on behalf of the employees. This policy acts as an 'emergency kit' by providing financial protection and security to the employee's family, after his/her unfortunate death. The sum insured is based on organisational hierarchy.

#### (B) Workers (Y/N).

Nil, since there are no workers on 360 ONE payroll.

### 2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

360 ONE ensures communication of expectations to all value chain partners on adherence to compliance requirements such as labour laws and human rights in their areas of business.

### 3. Provide the number of employees/workers having suffered high consequence work- related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

Nil

### 4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes, 360 ONE provides transition assistance programmes to facilitate continued employability and the management of career endings. Post retirement employees are evaluated and an option to work as Full Time or Part Time Consultants may be provided on a case-to-case basis. Retirement bonus is made available to the employees that is one months' gross salary for every completed year of service to the employees that have been with the organisation for a minimum of 5 years. The organisation also contributes to the Employees Provident Fund and further provides a platform for employees to create their own corpus by investing in the National Pension Scheme via the organisation.

### 5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Nil
Working Conditions	Nil

### 6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

The organisation works towards greater integration of health and safety practices throughout its value chain. At present no significant risks have been identified and hence no corrective actions have been taken.

## PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Stakeholders are individuals or groups that have the ability to influence and impact any organisation's operations. The organisation is aware that its activities are directly or indirectly influenced by a number of stakeholders such as customers, employees, investors, regulators, peers etc. Therefore, it prioritises understanding and addressing the needs and concerns of its stakeholders in a transparent and ethical manner in order to build long-term relationships. By prioritizing stakeholder engagement, the organisation ensures that it is aligned with the expectations of its stakeholders, which can help to mitigate risks and enhance its reputation in the marketplace.

The initiatives taken by the Organisation under Principle 4 address following UN SDGs:



## Essential Indicators

### 1. Describe the processes for identifying key stakeholder groups of the entity.

360 ONE had carried out a "Stakeholder Engagement and Materiality Assessment" with the help of its identified internal and external stakeholders. These stakeholders have played a pivotal role in identifying its material topics. This process enabled the organisation to prioritize its sustainability initiatives and ensure that they align with the expectations and concerns. This has also helped focus on addressing the most significant sustainability issues while enhancing the stakeholder trust and engagement.

### 2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

S. N.	Stakeholder Group	Whether identified as Vulnerable and Marginalized Group	Channels of communication	Frequency of engagement	Purpose and Scope of engagement
1	Customers	No	<ul style="list-style-type: none"> <li>- Regular business interactions through sale and service teams</li> <li>- Customer feedback surveys</li> <li>- Customer grievance channels</li> <li>- Periodic press releases and media interactions programmes</li> <li>- Social media</li> </ul>	<ul style="list-style-type: none"> <li>- Regularly</li> <li>- Need basis</li> </ul>	<ul style="list-style-type: none"> <li>- Customer servicing and feedback</li> <li>- Customer grievances</li> <li>- Providing information regarding products and services</li> </ul>
2	Investors	No	<ul style="list-style-type: none"> <li>- Stock Exchange intimations</li> <li>- Investor Presentations</li> <li>- Organisation Website</li> <li>- General meetings</li> <li>- Annual Report</li> <li>- Investor/Analyst meets/calls</li> <li>- Media releases</li> </ul>	<ul style="list-style-type: none"> <li>- Need basis</li> <li>- Quarterly</li> <li>- Annually</li> </ul>	<ul style="list-style-type: none"> <li>- Financial performance</li> <li>- Business Updates</li> </ul>
3	Employees	No	<ul style="list-style-type: none"> <li>- Leadership and HR outreach</li> <li>- Performance reviews</li> <li>- Feedback Surveys</li> <li>- Intranet portal</li> <li>- Town Halls</li> <li>- Learning and development programmes</li> </ul>	<ul style="list-style-type: none"> <li>- Need based</li> <li>- Annual</li> </ul>	<ul style="list-style-type: none"> <li>- Employee Productivity</li> <li>- Talent management</li> <li>- Learning and development</li> <li>- Annual performance management</li> <li>- Yearly reward and recognition programme</li> <li>- Employee wellbeing</li> </ul>
4	Service Providers/ Value Chain Partners	No	<ul style="list-style-type: none"> <li>- Meetings</li> <li>- Phone/email</li> </ul>	Need based	<ul style="list-style-type: none"> <li>- Periodic assessments</li> <li>- Service issues and discussions</li> </ul>
5	Media	No	<ul style="list-style-type: none"> <li>- Written Communications</li> <li>- Interviews and Forums</li> <li>- Press release</li> <li>- Publications and Announcements</li> </ul>	<ul style="list-style-type: none"> <li>- Quarterly/ Half-yearly/ Annually</li> <li>- Need based for interviews, forums, and meetings</li> </ul>	<ul style="list-style-type: none"> <li>- Staying updated about the latest developments of the organisation</li> </ul>

S. N.	Stakeholder Group	Whether identified as Vulnerable and Marginalized Group	Channels of communication	Frequency of engagement	Purpose and Scope of engagement
6	Regulators	No	<ul style="list-style-type: none"> <li>- Meetings</li> <li>- Statutory filings</li> <li>- Written communication</li> </ul>	<ul style="list-style-type: none"> <li>- Quarterly/ Half-yearly/ Annually</li> <li>- Need based</li> </ul>	<ul style="list-style-type: none"> <li>- Regulatory compliance</li> <li>- Corporate governance</li> <li>- Financial performance</li> </ul>
7	Communities and NGO	Yes*	<ul style="list-style-type: none"> <li>- Meetings</li> <li>- Conferences</li> <li>- Workshops</li> <li>- Phone/Email</li> <li>- CSR Partnerships</li> </ul>	-Need basis	<ul style="list-style-type: none"> <li>- Baseline and need assessment surveys</li> <li>- Community engagement programmes</li> <li>- Monitoring and Evaluation</li> </ul>

\* Our CSR programmes are designed to benefit beneficiaries from marginalised and vulnerable backgrounds.

### Leadership Indicators

**1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

360 ONE conducted its first materiality assessment with internal and external stakeholders in FY 2021-22. The Board takes note of the organisation's engagement with various stakeholders on regular basis.

**2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

360 ONE has embarked on its ESG journey by leveraging stakeholder engagements and materiality assessment to determine key material topics. 360 ONE conducted its first materiality assessment with internal and external stakeholders in FY 2021-22.

**3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.**

360 ONE believes that the community at large is a critical stakeholder. Therefore, inclusive growth and equitable development of communities are critical drivers for Corporate Social Responsibility (CSR) at 360 ONE. The organisation focuses on empowering socio-economic progress of vulnerable, marginalized, and underserved communities. There is commitment to reduce inequality by enabling access to opportunities for marginalized communities - communities that have not been given an opportunity and for those whom such opportunities are unattainable due to monetary or other constraints.

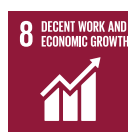
To consolidate its CSR efforts towards community development, the organisation established the 360 ONE Foundation ("Foundation" and formerly known as IIFLW CSR Foundation) to design and execute CSR programmes on behalf of the 360 ONE group entities to address the concerns of the most marginalised stakeholder groups. The Foundation, implements sustainable and holistic solutions that address critical developmental challenges, deliver exponential social impact, and inspire wider change. Since FY 2021-22, the organisation has positively impacted the lives of 91,744 beneficiaries including 28,557 beneficiaries during FY 2022-23, and it endeavours to multiply that in the upcoming years.

The Foundation has re-imagined traditional grant-giving and evolved a more catalytic approach with CSR funds deployed to generate a higher social return by unlocking additional capital, recycling funds, co-funding, and a strong focus on outcomes. The Foundation co-curates interventions that use blended finance approaches to deliver exponential impact and enable a multiplier effect to every contribution made. The goal is to improve outcomes and amplify impact for underserved communities through increased leverage of CSR funds. Details of its flagship CSR programmes are further articulated in response to Principle 8.

**PRINCIPLE 5: Businesses should respect and promote human rights**

The organisation has been working on strengthening its approach towards human rights and has established various policies to address the same

The initiatives taken by the Organisation under Principle 5 address following UN SDGs:

**Essential Indicators****1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

At 360 ONE, employees are provided trainings on POSH, Vigil & Whistle blower mechanism. The coverage of the same is articulated below:

Category	FY 22-23 Current Financial Year			FY 21-22 Previous Financial Year		
	Total (A)	No. of employees/ worker s covered (B)	% (B/A)	Total (C)	No. of employees/ worker s covered (B)	% (D/C)
<b>Employees</b>						
Permanent	1052	799	76%	907	-	-
Other than permanent	0	0	0	0	-	-
<b>Total Employees</b>	<b>1052</b>	<b>799</b>	<b>76%</b>	<b>907</b>	<b>-</b>	<b>-</b>
<b>Workers</b>						
Permanent	Nil					
Other than permanent						
<b>Total Workers</b>						

**2. Details of minimum wages paid to employees and workers, in the following format:**

Category	FY 22-23 Current Financial Year					FY 21-22 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C/ A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	718	62	9%	656	91%	646	70	11%	576	89%
Female	334	35	10%	300	90%	258	28	11%	230	89%
<b>Total</b>	<b>1052</b>	<b>97</b>	<b>9%</b>	<b>956</b>	<b>91%</b>	<b>904</b>	<b>98</b>	<b>11%</b>	<b>806</b>	<b>89%</b>
<b>Other than Permanent</b>										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
<b>Workers</b>										
<b>Permanent</b>										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
<b>Other than Permanent</b>										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%



3. Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in INR)	Number	Median remuneration/ salary/ wages of respective category (in INR)
Key Managerial Personnel and BOD*	13	1,59,99,996	5	60,37,500
Employees other than BOD and KMP	705	18,51,504	329	11,88,000
Workers	0	0	0	0

\* BOD includes details of Whole-time directors only

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. The organisation has been working on strengthening its approach towards human rights and has established various policies to address the same. The Human Resources team is the focal point on issues related to human rights. Some of these policies include:

- 1) **Sexual Harassment** - The firm has formulated a Policy on the Prevention and Redressal of Sexual Harassment of Women at Workplace. An Internal Complaints Committee has been constituted to address such concerns; a dedicated email ID has been set up for receiving complaints under this policy. The complaints can be directly sent to [posh@360.one](mailto:posh@360.one) or through the Helpdesk that is in place on the organisation's HR Portal, where such grievances can be reported.
- 2) **Behavioural and Work-Related Concerns** - A helpdesk in place on the organisation's HR Portal, where such concerns can be reported and get directed to the concerned set of individuals managing such affairs from the Human Resources Team.
- 3) **Hygiene, Health & Safety** - a Helpdesk in place on the organisation's HR Portal, where such concerns can be reported and get directed to the concerned set of individuals managing such affairs from the Human Resources Team.
- 4) **Job Role and Employment Related Concerns** - a Helpdesk in place on the organisation's HR Portal, where such concerns can be reported and get directed to the concerned set of individuals managing such affairs from the Human Resources Team.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues

360 ONE has internal mechanisms to redress employee grievances such as sexual harassment issues under its Prevention of Sexual Harassment and Complaint Procedure policy, Behavioural and Work-Related Concerns, Hygiene, Health & Safety etc., as detailed under point 4 above.

6. Number of Complaints on the following made by employees and workers:

	FY 22-23 Current Financial Year			FY 21-22 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	Nil	Nil	0	Nil	Nil
Discrimination at workplace	0	Nil	Nil	0	Nil	Nil
Child Labour	0	Nil	Nil	0	Nil	Nil
Forced Labour/Involuntary Labour	0	Nil	Nil	0	Nil	Nil
Wages	0	Nil	Nil	0	Nil	Nil
Other Human Rights related issues	0	Nil	Nil	0	Nil	Nil

7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

360 ONE has a grievance redressal mechanism for sexual harassment-related issues. The organisation is an equal opportunity employer, and the goal is to foster an atmosphere that is friendly, just, and peaceful. Employee are guaranteed the "right to work" and are focused on creating an atmosphere that is free from sexual harassment, coercion, and disruptive behaviour. To enable easy access for employees to complain, a dedicated email ID – [posh@360.one](mailto:posh@360.one) has been provided to tackle complaints under this policy. For all other types of complaints of discrimination or harassment, a provision has been made on the internal HR Portal, where such concerns can be reported and get directed to the concerned set of individuals in the Human Resources Team.

Complete protection is given to the complainant against any unfair practice like retaliation, threat, or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behaviour including any direct or indirect use of authority to obstruct the complainant's right to continue to perform his/her duties/functions.

**8. Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes, the Organisation endeavours to incorporate human rights requirements emanating from statutory requirements in its agreements with value chain partners.

**9. Assessments for the year:**

	<b>% of your plants and offices that were assessed (by third parties*)</b>
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

\* Basis independent chartered accountant's certificate

**10. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.**

In FY 2022-23, there were no issues identified in relation to above provided list and hence no corrective action was taken.

**Leadership Indicators**

**1. Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints.**

No business processes were required to be modified or introduced as there were no instances of grievance or complaints registered.

**2. Details of the scope and coverage of any Human rights due diligence conducted.**

The Organisation endeavours to incorporate human rights requirements emanating from statutory requirements in its agreements with value chain partners. However, there are no human rights due diligence conducted.

**3. Is the premise/office of the entity accessible to differently-abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

Yes, the premises of the corporate office are accessible to differently-abled people. 360 ONE's is taking various initiatives to enhance its accessibility to the workplaces. The offices are located in commercial premises with easy access to lifts between floors. The offices also have installed ramps and availability of wheelchairs for easy movement for disabled people.

**4. Details on assessment of value chain partners:**

The Organisation endeavours to incorporate human rights requirements emanating from statutory requirements in its agreements with value chain partners. However, there are no assessments conducted.

**5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above.**

No, since there was no assessment conducted.

**PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**

360 ONE has adopted various initiatives to reduce its environmental impact.

The initiatives taken by the Organisation under Principle 6 address following UN SDGs:



## Essential Indicators

### 1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 22-23 (Current Financial Year)	FY 21-22 (Previous Financial Year)
Total electricity consumption (A) GJ	7139.82	5713.58
Total fuel consumption (B) GJ	23.27	30.43
Energy consumption through other sources (C)	0	0
<b>Total energy consumption (A+B+C) GJ</b>	<b>7163.09</b>	<b>5744.01</b>
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)#	3.47	2.76
Energy intensity per employee (optional) – the relevant metric may be selected by the entity	6.79	6.33

Note: No independent assessment/evaluation /assurance has been carried out by any external agency.

# Energy intensity per employee reduced for its Mumbai office from 6.33 GJ/Employee in FY 2021-22 to 5.82 GJ/Employee in FY 2022-23. FY 2021-22 data is for corporate office only. FY 2022-23 data is for Mumbai, Delhi, Kochi, Kolkata, Pune, Bengaluru, Chennai, Hyderabad offices

### 2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not applicable

### 3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	13307	21545
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>13307</b>	<b>21545</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>13307</b>	<b>21545</b>
<b>Water intensity per rupee of turnover (Water consumed/turnover)</b>	<b>6.447</b>	<b>10.36</b>
<b>Water intensity per employee (optional the relevant metric may be selected by the entity)</b>	<b>12.62</b>	<b>23.75</b>

Note: No independent assessment/evaluation /assurance has been carried out by any external agency.

### 4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Nil, at 360 ONE, water consumption is for human consumption only. The organisation has undertaken various initiatives for consuming water judiciously. The initiatives are articulated below.

### 5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Nil. The organisation has not carried out any independent assessment/ evaluation/assurance for air emission.

6. Provide details of Green House Gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	1.74	2.27
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	225.04	1253.8
<b>Total Scope 1 and Scope 2 emissions per rupee of Turnover</b>	tCO <sub>2</sub> e/rupee	0.11	0.60
<b>Total Scope 1 and Scope 2 emission intensity per employee (optional)</b> – the relevant metric may be selected by the entity	tCO <sub>2</sub> e/employee	0.22	1.38

Note: No independent assessment/evaluation/assurance has been carried out by any external agency.

7. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

360 ONE has adopted various initiatives to reduce its carbon footprint. The Organisation educates employees to reduce the overall paper consumption and print when necessary and required. The workspace has been revamped to reduce the total energy consumption by using technology such as radiant cooling, replacing the CFL with LEDs and adopting VRV (Variable Refrigerant Volume).

During the year under review, to reduce scope 2 emissions, the organisation has started procuring green energy from Tata Power thereby earning the title of "green consumers". Furthermore, the organisation encourages digital meetings and conferences to reduce its air travels to reduce the GHG emissions.

8. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	0.1	0.1
E-waste (B)	0.4	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0.5	0.5
Battery waste (E)	0	0.5
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	17.46	4.20
<b>Total (A+B + C + D + E + F + G + H)</b>	18.46*	5.307*
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	6	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	6	0
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>	0	0
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
<b>Total</b>	0	0

Note: No independent assessment/evaluation/assurance has been carried out by any external agency.

\*This data is for the Mumbai corporate office only. In majority of FY 2021-22, offices were shut on account of employees working from home due to the COVID-19 pandemic.

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The organisation's operations do not involve any usage of hazardous and toxic chemicals. However, 360 ONE monitors waste generated across all locations. Waste management initiatives such as waste segregation, waste recycling, etc. are put in place. Different types of waste are segregated and sent to respective, certified dealers for recycling, thus, diverting it from landfilling.

10. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

360 ONE does not operate in any ecologically sensitive areas that require any form of environmental approval and clearances.

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Yes/No) If no, the reasons thereof and corrective action taken, if any.
Not applicable			

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
Not applicable					

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Yes/No). If not, provide details of all such non-compliances, in the following format:

Not applicable

#### Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 22-23 (Current Financial Year)
<b>Renewable sources</b>	
Total electricity consumption (A)	6139.63 GJ (86% of total electricity consumption i.e., 7163 GJ)
Total fuel consumption (B)	-
Energy consumption through other sources (C)	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	6139.63 GJ
<b>Non-renewable sources</b>	
Total electricity consumption (D) GJ	1000.1 GJ
Total fuel consumption (E) GJ	23.27 GJ
Energy consumption through other sources (F)	-
<b>Total energy consumed from non-renewable sources (D+E+F) GJ</b>	1023.37 GJ

Note: No independent assessment/ evaluation/assurance has been carried out by any external agency.

Data not available for FY 2021-22

2. Provide the following details related to water discharged:

All the water that is consumed at the organisation is directly discharged. Currently, 360 ONE does not have any mode to recycle water.

**3. Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres):**

For each facility/plant located in areas of water stress, provide the following information:

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption, and discharge in the following format:

360 ONE doesn't operate in any water stressed areas and hence this question is not applicable.

**4. Please provide details of total Scope 3 emissions & its intensity, in the following format:**

Currently the organisation is not measuring its Scope 3 emission, and this can be undertaken in subsequent years.

**5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Since the organisation does not operate in any ecologically sensitive areas, there is no impact on biodiversity.

**6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as the outcome of such initiatives, as per the following format:**

Initiative undertaken	Details of the initiative
Tree plantations	Planted ~ 46,500 teak saplings in Jharkhand and ~ 26,000 bamboo saplings in Maharashtra as part of carbon sequestration efforts through CSR
Green power procurement	Conscious efforts towards procurement of green power. Corporate office runs on 100% green power. Over 17 lakhs units of green power consumed.
Energy efficiency efforts	Installed Radiant Cooling technology and occupancy sensors across offices enabling energy savings. Energy intensity per employee reduced for its corporate office from 6.33 GJ/Employee in FY 2021-22 to 5.82 GJ/Employee in FY 2022-23.
Water conservation	Installed sensor-based urinals to help reduce freshwater consumption for domestic purposes. Also replaced the spindles in taps across the corporate office to save up to 45% water. Total water savings ~ 2,48,000 Litres.
Garbage Segregation	Proactive steps to segregate waste (dry waste and wet waste) through authorized recyclers. Recycled 6 metric tonnes of paper and dry waste.

**7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.**

360 ONE has a group-wide Business Continuity and Disaster Recovery (BCP/DR) Plan. This plan encompasses various aspects such as disaster management, mitigation and preventive actions taken to ensure uninterrupted functioning of the business. A primary aspect of this plan is the formation of a Business Continuity Crisis Management Team (BCCMT) to invoke the BCP and work toward recovery. The plan also describes the process of business impact analysis, maximum tolerable time to restore business operations and maximum tolerable time for which data loss can be accepted in order to resume the business operations at an acceptable level. Other aspects covered under the BCP include back-up arrangements for various systems, arrangements for remote working, including work from home and the IT infrastructural support required, key contacts when BCP/DR is invoked etc.

**8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?**

No significant adverse impact was observed from any of the value chain partners.

**9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

No assessment with regard to environmental impact was conducted for the value chain partners.

**PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.**

**Essential Indicators****1 (a) Number of affiliations with trade and industry chambers/ associations.**

Four

(b) List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of/ affiliated to

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Association of Mutual Funds in India (AMFI)	National
2	Indian Private Equity and Venture Capital Association (IVCA)	National
3	Indian Association of Alternative Investment Funds (IAAIF)	National
4	Indo – American Chamber of Commerce	National

2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.

There were no instances of adverse actions from regulatory authorities on issues related to anti-competitive conduct, therefore no corrective actions were taken.

### Leadership Indicators

1. Details of public policy positions advocated by the entity:

There are no public policy positions advocated by the organisation currently.

### PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

Mumbai Angels, a part of 360 ONE, provides a platform to angel investors interested in providing capital to early-stage start-ups. It plays a vital role in creating a positive social impact by facilitating seed-stage funding to these start-ups thereby supporting innovation, entrepreneurship, generate employment opportunities and contribute to the overall welfare of society. Further, the Private Equity vertical of 360 ONE Assets with AUM of ₹ 20,538 crores as on 31<sup>st</sup> March 2023, not only provides capital to companies that are in early growth stage to pre- listing stage, but also brings in expertise and guidance help them navigate the challenges of building a successful business.

The initiatives taken by the Organisation under Principle 8 address following UN SDGs:



### Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

360 ONE’s operations do not involve any projects which require need for any Social Impact Assessments. However, from a CSR standpoint, to ensure adherence to programme objectives and maximization of social impact, especially for flagship CSR programmes, 360 ONE works closely with its implementing partners on CSR programme design, the implementation model, and the governance and reporting of impact during the course of the programme. The organisation follows an accountability-based approach, wherein it ensures baseline, midline and endline studies of programmes and evaluates the impact against key performance indicators (KPIs). The findings of the same are duly communicated to the CSR Committee and Board to enable monitoring. 360 ONE has engaged a third-party agency to help monitor its CSR programmes and maintain independence while assessing the KPIs.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Currently there are no projects for which Rehabilitation and resettlement has been undertaken.

SL No.	Name of Project for which R&R is Ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						



### 3. Describe the mechanisms to receive and redress grievances of the community.

360 ONE's operations do not trigger any community related grievances and therefore the organisation does not need this mechanism.

However, 360 ONE'S Corporate Social Responsibility programmes work as a mechanism to address challenges faced by the community at large. Programmes are aimed at creating livelihood opportunities for farmers, students, artisans, tribal communities, and rural entrepreneurs. The organisation believes that financial access and inclusion is crucial towards upliftment of these stakeholder groups.

360 ONE conducts baseline, midline and endline studies of programmes through structured questionnaires and focused group discussions. As a part of these studies, any grievances of the communities get captured and addressed subsequently through the CSR programmes.

### 4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

360 ONE operations do not involve processing of any raw materials. However, the organisation endeavours to be as sustainable as possible with all the materials used in the offices.

#### Leadership Indicators

#### 1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

360 ONE's operations do not involve any projects which require need for any Social Impact Assessments.

#### 2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

The organisation has been working on creating a long-term impact on the lives of communities it's been associated with. 360 ONE with its CSR interventions, has been trying to reach out to the economically weaker section in society in various cities and aspirational districts within urban and rural boundaries. The various CSR projects undertaken are the follows. For more details on CSR strategy and programme impact, refer Corporate Social Responsibility section of the Annual Report.

NGO/Social Enterprise implementing partner	Project Description
Rajasthan Shram Sarathi	Providing financial support – via returnable grants – to promote rural entrepreneurship among low-income migrant households.
Indian Institute of Technology, Delhi (Samridh – Platform Partner)	Livelihood Generation through Skill Development by leveraging grant to unlock additional resources through risk guarantee
PanIIT Alumni Reach for India Foundation	Training and placement to underprivileged candidates for employability & income enhancement through Pay-for-Outcomes and Co-Pay model
Industries/ KOIS	Enabling employability and income enhancement for farmers and artisans by providing support in bamboo farming and creating self-sustainable enterprises through Pay-for-Outcomes
Access Livelihood Foundation	Providing input and procurement support to paddy/ pulses and poultry farmers through returnable grants
Haqdarshak Empowerment Solutions Pvt. Ltd.	Delivering government social security entitlements to marginalized citizens funding as a Pay-for-Outcomes model
Learning Links Foundation	Promoting innovation mindset by providing access to quality STEM learning and 21 <sup>st</sup> century job skills
Language and Learning Foundation	Improve early language learning through school and community engagement
Swami Vivekananda Youth Movement	Improve student learning outcomes with a focus on tech-enabled tools and experiential learning

360 ONE's CSR programme with :

1. PARFI (Pan- IIT Alumni Reach for India Foundation) (involving CSR contribution of ₹ 1,00,00,000 during FY 2022-23 by the organisation) and

2. Access Livelihood Foundation (involving CSR contribution of ₹ 1,22,10,080 during FY 2022-23 by the organisation) which had majority of its implementation in aspirational districts of Jharkhand and Odisha such as:

Sr. No.	State	Aspirational districts
1	Jharkhand	Gumla, Godda, Hazaribagh, Khunti, Garhwa, Palamu, Simdega, Chatra, Dumka, Pakur
2	Odisha	Kalahandi

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)
- (b) From which marginalized /vulnerable groups do you procure?
- (c) What percentage of total procurement (by value) does it constitute?

Given the nature of industry 360 ONE operates in, currently there is no procurement policy in place.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Nil.

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

There were no intellectual property related disputes involving the organisation.

6. Details of beneficiaries of CSR Projects

S. No.	CSR Project Partner	No. of persons benefited from CSR Projects *	% of beneficiaries from vulnerable and marginalized groups
1	Rajasthan Shram Sarathi	230	100%
2	Indian Institute of Technology, Delhi (Samridh – Platform Partner)	5000	100%
3	PanIIT Alumni Reach for India Foundation	500	100%
4	Industree/ KOIS	500	100%
5	Access Livelihood Foundation	2000	100%
6	Haqdarshak Empowerment Solutions Pvt. Ltd.	9150	100%
7	Learning Links Foundation	8000	100%
8	Language and Learning Foundation	10000	100%
9	Swami Vivekananda Youth Movement	2054	100%
	<b>Total</b>	<b>37434</b>	

\* Number of beneficiaries mentioned here are since the programme's inception

**PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.**

360 ONE prioritizes client's risks; interests and upholds ethical practices in investment advisory, transactions, monitoring, and reporting. A detailed risk profiling which includes assessment of the client's risk tolerance, investment objectives, and financial situation is conducted before recommending investment solutions. The Organisation also has a high-level Product Approval Committee which looks at and approves complex products that are proposed to be recommended and distributed to the client. All disclosures that are made in marketing materials/term sheets are also vetted by Compliance and Risk Management teams to ensure that risks are properly disclosed to clients. These measures enable 360 ONE to tailor products suitable to the client's risk profile, mitigate risks and ensure that their investment objectives are better aligned. 360 ONE's ethical conduct and adherence to best practices build trust and confidence in its relationship with clients

The initiatives taken by the Organisation under Principle 9 address following UN SDGs:



## Essential Indicators

### 1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

360 ONE is committed to provide its clientele with the best available service. To receive and respond to client queries, it has a well-established Grievance Redressal Policy.

The objective of this policy is to ensure that all the issues raised by the client are resolved promptly and every client is treated in a fair and just manner. The policy also ascertains that the customers are made aware of their rights, to provide them the flexibility to opt for alternate remedies.

360 ONE is committed to digital transformation of the system. Continuous efforts have been made for onboarding the clients and improving the efficiency and productivity to minimise the corresponding issues.

Under this policy the customers are informed about the channels, which they can access to resolve their issues as per the Grievance Redressal Policy.

The Grievance Redressal Policy states that the turnaround time (TAT) from the initial response to the complaints is two days. In cases where the customers are not satisfied by the initial solution provided, they have the provision to escalate the issue through an escalation matrix.

A complaint is closed only when the organisation has resolved the grievance of the client completely. 360 ONE also aim to improve the quality of client services provided by establishing a forum to review consumer complaints in every quarter.

### 2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As percentage of total turnover
<b>Environmental and social parameters relevant to the product</b>	Nil
<b>Safe and responsible usage</b>	
<b>Recycling and/or safe disposal</b>	

### 3. Number of consumer complaints in respect of the following:

	FY 2022-23		Remarks	FY 2021-22		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other	31*	Nil	NA	49*	Nil	NA

\* 360 ONE group-level data

### 4. Details of instances of product recalls on account of safety issues:

360 ONE does not produce any products and hence this question is not applicable.

	Number	Reasons for recall
<b>Voluntary recalls</b>	NA	NA
<b>Forced recalls</b>	NA	NA

### 5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web link of the policy.

Yes, the management is aware of increasing threats in the information security domain and has taken several steps to ensure that the organisation is safeguarded against cyber security attacks, data leakage and security breaches. 360 ONE has an elaborate cyber security framework. It has adopted a policy of proactively detecting and managing cyber threats. 360 ONE has infused strong technical controls such as Risk quantification, threat measurement and human firewall to reduce risk exposure and improve threat detection, employee protection which will overall improve its cybersecurity posture. Furthermore, to proactively detect and contain any cyber-attack the organisation has established a Security Operations Centre. Apart from having security and firewalls at every layer, the organisation also focuses on protecting end-user devices, apps, and data with the help of its Endpoint Security.

**6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.**

There have been a number of initiatives taken on cyber security and data privacy. 360 ONE has conducted several awareness programmes for various Business departments. Phishing campaigns are carried out periodically to create and assess awareness of all employees, and frequent offenders are mandated to undergo a customised Awareness module. All employees are also mandated to complete training courses on Information and Cyber security. Emails and information campaigns are circulated frequently by the Information Security team to raise awareness and to keep abreast of the latest trends in Cyber Security. Furthermore, the SAFE Me initiative has been implemented to better safeguard employees from credential loss and secure their BYOD/Corporate devices.

**Leadership Indicators**

**1. Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).**

360 ONE provides a wide range of services such as wealth management, estate planning, investment ideas etc. Details about their services are available on the website <https://www.360.one/wealth-management.html>.

**2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

360 ONE complies with all the required mandates and disclosures for all its services. The organisation adheres to all the set guidelines by SEBI and ensures to disclose all the information necessary to customers digitally and through physical documents.

**3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

Customers are informed of any interruptions or discontinuations of essential services via emails, calls, and other forms of electronic communication.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

The organisation believes in being transparent with its customers by providing all the relevant details. Product communication is done through SMS, mails, and other platforms. It ensures ethical business conduct and adheres to all the required laws and regulations. It ensures transparency and disclosure of all the information to the customers regarding the products and services. This includes the price, risks, terms and conditions, and responsibilities of the services provided are clearly communicated. It also makes sure to provide the customer with information in easily understandable language such that they can make an informed decision and choice of the product.

All this information is not only available on the product document but also available on the customer portal and platforms along with the details of the products.

**5. Provide the following information relating to data breaches:**

Data Breach	FY 2022-23
Number of instances of data breaches along with impact	Nil
Percentage of data breaches involving personally identifiable information of customers	Nil