



April 26, 2024

**The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai 400 001.**

BSE Scrip Code: 974688

Dear Sir/Madam,

Sub: Annual Secretarial Compliance Report for the year ended March 31, 2024

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we enclose herewith the Annual Secretarial Compliance Report for the financial year 2023-24 issued by M/s. Parikh & Associates, Company Secretaries.

You are requested to kindly take the above information on your record.

Thanking you,

For 360 ONE Prime Limited
(Formerly known as IIFL Wealth Prime Limited)

Amit Bhandari
Company Secretary & Compliance Officer
Membership No.: A25871

360 ONE PRIME LIMITED (formerly known as IIFL Wealth Prime Limited)

Corporate & Registered Office: 360 ONE Centre, Kamala City, Senapati Bapat Marg, Delisle Road, Lower Parel, Mumbai 400 013
Tel (91-22) 4876 5600 Fax (91-22) 4646 4706 Email nbfc-compliance@360.one <https://www.360.one/wealth-management/prime/>

CIN: U65990MH1994PLC080646

Secretarial Compliance Report of 360 ONE PRIME LIMITED for the year ended 31st
March, 2024

To,
360 ONE PRIME LIMITED
(Formerly: IIFL Wealth Prime Limited)

We, Parikh & Associates have examined:

- a) all the documents and records made available to us and explanation provided by 360 ONE PRIME LIMITED ("the listed entity"),
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) Website of the listed entity,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended March 31, 2024 ("Review Period") in respect of compliance with the provisions of :

- a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), Rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");
- c) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- a) The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b) The SEBI (Issue and Listing of Debt Securities) Regulations, 2008,
- c) The SEBI (Debenture Trustees) Regulations, 1993,
- d) SEBI (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client,
- e) The SEBI (Prohibition of Insider Trading) Regulations, 2015
- f) The SEBI (Buyback of Securities) Regulations, 2018; (Not applicable to the company during the review period)
- g) The SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the company during the review period)
- h) The SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

- i) The SEBI (Depositories and Participant) Regulations, 2018; and circulars/ guidelines issued thereunder; and based on the above examination and considering the relaxations granted by the Ministry of Corporate Affairs and SEBI warranted due to the spread of the COVID-19 pandemic, We hereby report that, during the Review Period:

We hereby report that, during the Review Period:

- a) The listed entity has taken the following actions to comply with the observations made in previous reports except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine /Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	SEBI (LODR) Regulations, 2015	Regulation 60(2)	Delay in Record Date intimation	BSE Limited	Fine	Delay in intimation of Record Date for Debentures	₹ 10,000	--	Company paid fine	--

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine /Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
N.A										

Additional affirmations by Practicing Company Secretaries (PCS) in Annual Secretarial Compliance Report (ASCR):

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS*
1.	<u>Secretarial Standard</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	

2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI 	Yes	
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website- Pl confirm 	Yes	
4.	<u>Disqualification of Director:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	
5.	<u>To examine details related to Subsidiaries of listed entities:</u> (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	NA	
6.	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	Yes	
7.	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at every financial year as prescribed in SEBI Regulations	Yes	
8.	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with	Yes	

	confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee		
9.	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder	Yes	As referred at point (a) above
12.	<u>Additional Non-compliances, if any:</u> No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Yes	As referred at point (a) above

*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

For Parikh & Associates

Place: Mumbai
Date: 22.04.2024

Signature:

Jayaram
Umesh
Poojari



Name of the Practicing Company Secretary: Jayaram U. Poojari (Partner)

FCS No.: 8102 CP No.: 8187

UDIN: F008102F000209897

PR No.: 1129/2021