

October 31, 2023

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

**Subject: - Security Cover Certificate**

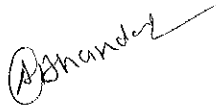
**Ref: Regulation 54 (3) and 56 (1) (d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

Dear Sir(s)/Madam(s),

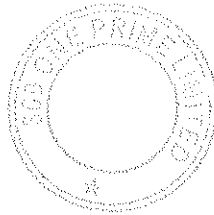
Pursuant to Regulation 54(3) and 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed certificate by statutory auditors of the Company, M/s. Singhi & Co., Chartered Accountants, regarding maintenance of Security cover for the listed non-convertible debentures issued by the Company on private placement basis and outstanding as on September 30, 2023

Please take the same on your record.

**For 360 ONE Prime Limited**  
(formerly known as IFL Wealth Prime Limited)



**Amit Bhandari**  
**Company Secretary**  
**Membership No: A25871**  
**Email: [nbfc-compliance@360.one](mailto:nbfc-compliance@360.one)**



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

**Corporate & Registered Office:** 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai 400 013  
Tel (91-22) 4876 5600 Fax (91-22) 4646 4706 Email [nbfc-compliance@360.one](mailto:nbfc-compliance@360.one) [www.iiflwealthprime.com](http://www.iiflwealthprime.com)

360 One Prime Limited  
(Formerly Known as IIFL Wealth Prime Limited)

Annexure II

Rs. in Crore

Column A	Column B	Column C <sup>i</sup>	Column D <sup>ii</sup>	Column E <sup>iii</sup>	Column F <sup>iv</sup>	Column G <sup>v</sup>	Column H <sup>vi</sup>	Column I <sup>vii</sup>	Column J	Column K	Column L	Column M	Column N	Column O	
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate					Total Value(=K+L+M+ N)
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari-Passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)		
		Book Value	Book Value	Yes/No	Book Value	Book Value									
<b>ASSETS</b>															
Property, Plant and Equipment				Yes		0.10	4.17		4.27				0.10	0.10	
Capital Work-in-Progress															
Right of Use Assets															
Goodwill															
Intangible Assets															
Intangible Assets under Development															
Investments (Note 4)				Yes	521.80	1,003.87	-		1,525.67						
Loans (Note 5)				Yes	3,788.12		939.67		4,727.79				3,610.85	3,610.85	
Inventories															
Trade Receivables							2.57		2.57						
Cash and Cash Equivalents							551.83		551.83						
Bank Balances other than Cash and Cash Equivalents															
Others							177.67		177.67						
<b>Total</b>					<b>4,309.92</b>	<b>1,003.97</b>	<b>1,675.91</b>		<b>6,989.80</b>				<b>-</b>	<b>3,610.95</b>	
<b>LIABILITIES</b>															
Debt securities to which this certificate pertains				Yes	3,610.95				3,610.95				3,610.95	3,610.95	
Other debt sharing pari-passu charge with above debt					698.97				698.97						
Other Debt															
Subordinated debt							160.60		160.60						
Borrowings							-		-						
Bank															
Debt Securities							939.13		939.13						
Others															
Trade payables							6.16		6.16						
Lease Liabilities															
Provisions							1.72		1.72						
Others							11.71		11.71						
<b>Total</b>					<b>4,309.92</b>		<b>1,119.32</b>		<b>5,429.24</b>				<b>3,610.95</b>	<b>3,610.95</b>	
<b>Cover on Book Value</b>					<b>1.00</b>										
<b>Cover on Market Valueix</b>													<b>1.00</b>	<b>1.00</b>	
		<b>Exclusive Security Cover Ratio</b>	NA		<b>Pari-Passu Security Cover Ratio (Refer Note 6)</b>								<b>Refer Note 3</b>		

Footnote:

- Security Cover Ratio pertains to Listed Secured Non Convertible Debentures (NCDs) and Listed Secured Market Linked Debentures (MLDs) only.
- Debt securities to which this certificate pertains are secured by way of pari passu charge against eligible receivables against Loans, Investment and Land at such value as recognised in the unaudited financial information. Since, Loan is a asset in the form of the receivables, market value cannot be ascertained and hence the book value has been considered in the above table.
- Amounts pertaining to assets have been restricted to 1x (i.e the stipulated security cover) for the purpose of computation of Security cover.
- The above values are the carrying values which have been extracted from the unaudited financial information for the half year ended September 30, 2023
- Excluding accrued interest and expected credit loss
- The ratio has been calculated only related to secured NCD's and MLD's

**NIRAJ KUMAR MURARKA**

Digitally signed by NIRAJ KUMAR MURARKA  
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2.5.4.201=154e7099f8e444201ad2c5d3a84ebc11803a3f7  
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MUMBAI,Mumbai,Maharashtra-400013,  
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LIMITED, ou=NIRAJ KUMAR MURARKA  
Date: 2023.10.31 11:50:17 +05'30'

