



January 17, 2024

To,  
Listing Compliance Department,  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai – 400 001.

Dear Sir/Madam,

**Subject: Outcome of Meeting of Board of Directors of 360 ONE Prime Limited (Formerly known as IIFL Wealth Prime Limited) [A wholly owned subsidiary of “360 ONE WAM LIMITED (Formerly Known as IIFL Wealth Management Limited”)] held on January 17, 2024.**

With reference to the above and pursuant to the requirements of Regulation 51(2) and 52(1) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations, 2015**”), as amended, read with Part B of Schedule III thereto, we wish to inform you, that the Board of Directors of 360 ONE Prime Limited (“**the Company**”) at its Meeting held on January 17, 2024, has inter-alia approved:

- Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2023;
- Limited review Report on the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2023;
- Offer and issuance of Secured/ Unsecured/ Listed/ Unlisted/ Rated/ Unrated/ Perpetual/ Subordinated/ Structured Products/ Market Linked/ Fixed Maturity, Non-Convertible Debentures (hereinafter referred to as “NCDs”) aggregating upto Rs. 5,000 Crore (INR Five Thousand Crore only) on private placement basis in one or more tranches and/or series during the financial year 2024-25.

Further, we have enclosed the following:

- Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2023, as ‘**Annexure I**
- Disclosure in accordance with Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as part of the Unaudited Financial Results.

**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 www.iiflwealthprime.com

CIN: U65990MH1994PLC080646

- Limited Review Report on the Unaudited Financial Results for the quarter and nine months ended December 31, 2023, as '**Annexure II**'
- Statement pursuant to Regulation 52(7) and 52 (7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as '**Annexure III**'
- Certificate pursuant to regulation 54(3) of SEBI (Listing Obligation and Disclosures Requirement) Regulation, 2015 from the statutory Auditor of the Company regarding maintenance of Security cover for the listed non-convertible debentures issued by the Company on private placement basis, as '**Annexure IV**'

The meeting of the Board of Directors commenced at 2.20 P.M. (IST) and concluded at 4.50 P.M. (IST).

Further, in accordance with Regulation 52 of the Listing Regulations, 2015, the above-mentioned disclosures shall also be uploaded on the website of the Company at <http://www.iiflwealthprime.com>.

Kindly note that, the Secured Listed Non-Convertible Debentures of the Company are secured by *pari-passu* mortgage and charge over the Company's Identified Immovable Property, present and future receivables to the extent equal to the principal and interest amount of the secured non-convertible debentures outstanding at any point of time. Accordingly, as per the requirement of Regulation 54(2) of Listing Regulations, 2015, we confirm that the Company is maintaining the asset cover of 1x or such higher asset cover required as per the terms of offer document/ information memorandum.

Kindly take the aforesaid submission on record.

**For 360 ONE Prime Limited**

(Formerly Known as IIFL Wealth Prime Limited)

**Amit Bhandari**

**Company Secretary**

**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 www.iiflwealthprime.com

## Annexure I

360 ONE PRIME LIMITED  
(FORMERLY KNOWN AS IIFL WEALTH PRIME LIMITED)  
CIN: U65990MH1994PLC080646

360 ONE CENTRE, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai 400013, Maharashtra, India  
Telephone +91 22 4876 5600, Fax +91 22 4646 4706  
Email id: nbfc-compliance@360.one  
Website: www.iiflwealthprime.com

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(₹ In Crore)

Sr No	Particulars	Quarter ended			Nine Months ended		Year ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		Unaudited (Refer Note. 6)	Unaudited	Unaudited & Recasted (Refer Note. 5)	Unaudited	Unaudited & Recasted (Refer Note. 5)	Audited
1	<b>Revenue from operations</b>						
(a)	Interest Income	170.70	178.45	136.36	509.24	370.64	509.30
(b)	Dividend & Distribution income on investments	5.45	4.99	0.62	10.81	0.98	1.94
(c)	Fees and commission Income	0.20	-	0.15	0.20	0.29	17.57
(d)	Net gain on fair value changes	33.77	35.88	42.52	154.85	113.09	144.85
	<b>Total Revenue from operations</b>	<b>210.12</b>	<b>219.32</b>	<b>179.65</b>	<b>675.10</b>	<b>485.00</b>	<b>673.66</b>
2	Other Income	-	-	-	-	-	-
3	<b>Total Income (1+2)</b>	<b>210.12</b>	<b>219.32</b>	<b>179.65</b>	<b>675.10</b>	<b>485.00</b>	<b>673.66</b>
	<b>Expenses</b>						
(a)	Finance Costs	112.73	122.73	87.47	341.44	252.62	344.24
(b)	Impairment on financial instruments	1.84	0.90	(4.34)	(0.20)	(4.34)	(1.25)
(c)	Employee Benefits Expense	11.26	10.23	4.89	31.00	15.91	20.34
(d)	Depreciation amortisation and impairment expenses	0.53	0.21	0.09	0.85	0.27	0.38
(e)	Other expenses	3.60	5.45	3.13	14.11	10.48	17.44
4	<b>Total Expenses</b>	<b>129.96</b>	<b>139.52</b>	<b>91.24</b>	<b>387.20</b>	<b>274.94</b>	<b>381.15</b>
5	<b>Profit before tax (3- 4)</b>	<b>80.16</b>	<b>79.80</b>	<b>88.41</b>	<b>287.90</b>	<b>210.06</b>	<b>292.51</b>
6	<b>Tax Expense:</b>						
(a)	Current Tax	5.72	23.55	20.77	40.89	50.01	85.24
(b)	Deferred Tax	2.25	(14.54)	(2.78)	1.89	(6.69)	(27.25)
	<b>Total Tax Expense (a+b)</b>	<b>7.97</b>	<b>9.01</b>	<b>17.99</b>	<b>42.78</b>	<b>43.32</b>	<b>57.99</b>
7	<b>Profit for the period/year (5-6)</b>	<b>72.19</b>	<b>70.79</b>	<b>70.42</b>	<b>245.12</b>	<b>166.74</b>	<b>234.52</b>
8	<b>Other Comprehensive Income</b>						
(a)	(I) Items that will not be reclassified to profit or loss						
	-Remeasurements of Employee Benefits	0.02	(0.11)	(0.19)	(0.12)	(0.27)	(0.20)
	(II) Income tax relating to items that will not be reclassified to profit or loss	(0.01)	0.03	0.07	0.03	0.07	0.05
	<b>Sub total (a)</b>	<b>0.01</b>	<b>(0.08)</b>	<b>(0.12)</b>	<b>(0.09)</b>	<b>(0.20)</b>	<b>(0.15)</b>
(b)	(I) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(II) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Sub total (b)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (a+b)</b>	<b>0.01</b>	<b>(0.08)</b>	<b>(0.12)</b>	<b>(0.09)</b>	<b>(0.20)</b>	<b>(0.15)</b>
9	<b>Total Comprehensive Income for the period/year (7+8) (Comprising Profit and other Comprehensive Income/(Loss) for the period/year)</b>	<b>72.20</b>	<b>70.71</b>	<b>70.30</b>	<b>245.03</b>	<b>166.54</b>	<b>234.37</b>
10	<b>Earnings per equity share (Face value Rs. 10 each) *</b>						
	Basic (₹)	2.36	2.32	2.31	8.02	5.46	7.68
	Diluted (₹)	2.36	2.32	2.31	8.02	5.46	7.68

\* EPS for period ended is not annualised.



**360 ONE PRIME LIMITED**  
(FORMERLY KNOWN AS IIFL WEALTH PRIME LIMITED)

CIN: U65990MH1994PLC080646

360 ONE CENTRE, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai 400013, Maharashtra, India

Telephone +91 22 4876 5600, Fax +91 22 4646 4706

Email id: nbfc-compliance@360.one

Website: www.iiflwealthprime.com

**Notes:**

1. These financial results for the quarter and nine months ended December 31, 2023, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on January 17, 2024. The Statutory Auditors have conducted limited review and issued unmodified report on the financial results for the quarter and nine months ended December 31, 2023.

2. The above financial results have been prepared in the format specified in Division III of Schedule III of Companies Act, 2013 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and in accordance with Indian Accounting Standards ("IND AS") notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) rules, 2016, prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Any application guidance/clarification/directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ made applicable. Further the Company has applied its significant accounting policies in the preparation of these financial results consistent with those followed in the annual financial statements for the year ended March 31, 2023.

3. The Board of Directors vide circular resolution has declared and approved interim dividend on December 07, 2023 of Rs. 2.62 per equity share amounting to Rs. 80.04 crore, which has been paid as well during the quarter.

4. The products offered by 360 One Prime Limited (formerly known as IIFL Wealth Prime Limited) (the Company), i.e. lending, credit solutions etc. forms part of the Wealth Management segment. The credit solutions and other products of the Company are principally offered to the clients, who form part of the Wealth Management CGU.

In view of the above, in the opinion of the entity's chief operating decision maker (CoDM), there is only one reportable business segment as envisaged by Ind AS 108 'Operating Segments', as prescribed under section 133 of the Act. Accordingly, no separate disclosure for segment reporting is required to be made in the financial statements of the Company. Secondary segment information based on geography has not been presented as the Company operates primarily in India and the Company perceives that there is no significant difference in its risk and returns in operating from different geographic areas within India.

5. With a view to consolidate the distribution businesses of 360 WAM Limited (formerly known as IIFL Wealth Management Limited) under a single wholly owned subsidiary, it was proposed to demerge the distribution business from 360 One Prime Limited (formerly known as IIFL Wealth Prime Limited ("IWPL")) to 360 One Distribution Services Limited (formerly known as IIFL Wealth Distribution Services Limited ("IWDSL")). In this regard, the Boards of Directors of IIFL Wealth Capital Market Limited (IWCML) and IWPL and IWDSL had approved the Composite Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 ("Scheme") wherein, it was proposed to amalgamate IWCML with IWPL and transfer the distribution business from IWPL and IWCML to IWDSL. The Scheme was approved by the Hon'ble National Company Law Tribunal vide its order dated February 28, 2023 and effective dated March 14, 2023. The appointed date for the Scheme is April 1, 2021 and accordingly the Company has given effect to necessary accounting adjustments basis the scheme and has restated all its previous period figures, the impact on quarter and nine months ended December 31, 2022 has been disclosed below:

**Restatement - Statement of Profit and Loss**

(Rs. In crore)

SR. No.	Particulars	Quarter ended		Nine months ended	
		December 31, 2022	December 31, 2022	December 31, 2022	December 31, 2022
		(Reported)	(Restated)	(Reported)	(Restated)
1	Revenue from operations	312.27	179.65	803.46	485.00
2	Other income	0.01	-	0.07	-
3	<b>Total income (1+2)</b>	<b>312.28</b>	<b>179.65</b>	<b>803.53</b>	<b>485.00</b>
4	Total expenses	176.90	91.24	516.09	274.94
5	<b>Profit before tax (3-4)</b>	<b>135.38</b>	<b>88.41</b>	<b>287.44</b>	<b>210.06</b>
6	<b>Tax expense:</b>				
(a)	Current tax	31.88	20.77	71.67	50.01
(b)	Deferred tax	(1.41)	(2.78)	(8.21)	(6.69)
7	<b>Profit for the period (5-6)</b>	<b>104.91</b>	<b>70.42</b>	<b>223.98</b>	<b>166.74</b>

6. The figures for the quarter ended December represents the difference between the published unaudited amounts of nine months ended December and the published unaudited amounts of half year ended September of the respective financial year.



**360 ONE PRIME LIMITED**  
(FORMERLY KNOWN AS IIFL WEALTH PRIME LIMITED)  
CIN: U65990MH1994PLC080646

360 ONE CENTRE, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai 400013, Maharashtra, India  
Telephone +91 22 4876 5600, Fax +91 22 4646 4706  
Email id: nbfc-compliance@360.one  
Website: www.iiflwealthprime.com

7. Disclosures pursuant to Master Direction - Reserve Bank of India (Transfer of Loan Exposures) Directions, 2021 in terms of RBI circular RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated September 24, 2021:

i) Details of assets transferred during the period ended December 31, 2023 and December 31, 2022 :

(Rs. In Crore)

Sr. No.	Particulars	December 31, 2023		December 31, 2022	
		To ARCs	To other transferees No. transferees	To ARCs	To other transferees No. transferees
1	No. of accounts sold (Nos.)	-	-	-	-
2	Aggregate principal outstanding of loan transferred	-	-	-	-
3	Weighted average residual tenor of the loans transferred (months)	-	-	-	-
4	Net book value of loans transferred (at the time of transfer)	-	-	-	-
5	Aggregate consideration	-	-	-	-
6	Additional consideration realized in respect of accounts transferred in earlier years	-	-	-	-

ii) The Company has not purchased any stressed loans and loans in default during the period ended December 31, 2022 and December 31, 2023.

8. As per RBI Circular RBI/2023-24/90/DOR.STR.REC.58/21.04.048/2023-24 dated December 19, 2023, Regulated entities (REs) shall not make investments in any scheme of AIFs which has downstream investments either directly or indirectly in a debtor company (currently has or previously had a loan or investment exposure anytime during the preceding 12 months) of the RE. The management has done the assessment and has taken necessary steps to comply with the said circular within the regulatory time frame.


9. Pursuant to Regulation 52(7) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, Proceeds of Non-Convertible Debentures (NCDs) issued by the Company and outstanding as on December 31, 2023 are being utilized as per the objects stated in the offer document.

10. Information as required pursuant to Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, is attached as annexure I.

11. Information as required pursuant to Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, is attached as annexure II.

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

For 360 ONE PRIME LIMITED  
(FORMERLY KNOWN AS IIFL WEALTH PRIME LIMITED)

  
Himanshu Jain  
Whole Time Director and CEO  
(DIN: 02052409)

Date: January 17, 2024  
Place: Mumbai



**360 ONE PRIME LIMITED**  
**(FORMERLY KNOWN AS IIFL WEALTH PRIME LIMITED)**

CIN: U65990MH1994PLC080646

360 ONE CENTRE, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai 400013, Maharashtra, India

Telephone +91 22 4876 5600, Fax +91 22 4646 4706

Email id: nbfc-compliance@360.one

Website: www.iiflwealthprime.com

**Annexure I : Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the nine months ended December 31, 2023**

SR. No.	Particulars	December 31, 2023	December 31, 2022
1	Debt - equity ratio <sup>1</sup>	4.39	3.74
2	Debt service coverage ratio <sup>2</sup>	Not applicable	Not applicable
3	Interest service coverage ratio <sup>2</sup>	Not applicable	Not applicable
4	Outstanding redeemable preference shares (quantity and value)	Not applicable	Not applicable
5	Capital redemption reserve (Rs. in crore)	0.23	0.23
6	Debenture redemption reserve (Rs. in crore)	NIL	NIL
7	Net worth (Rs. in crore) <sup>3</sup>	1,443.15	1,328.35
8	Net profit after tax (Rs. in crore)	245.12	166.74
9	Earnings per equity share :		
(a)	Basic (Rs.)	8.02	5.46
(b)	Diluted (Rs.)	8.02	5.46
10	Current ratio <sup>4</sup>	Not applicable	Not applicable
11	Long term debt to working capital <sup>4</sup>	Not applicable	Not applicable
12	Bad debts to accounts receivable <sup>4</sup>	Not applicable	Not applicable
13	Current liability ratio <sup>4</sup>	Not applicable	Not applicable
14	Total debts to total assets ratio <sup>5</sup>	0.81	0.78
15	Debtors turnover <sup>4</sup>	Not applicable	Not applicable
16	Inventory turnover <sup>4</sup>	Not applicable	Not applicable
17	Operating margin <sup>4</sup>	Not applicable	Not applicable
18	Net profit margin <sup>6</sup>	36.31%	34.38%
19	Sector specific equivalent ratio		
(a)	Capital to risk-weighted assets ratio <sup>7&amp;8</sup>	22.16%	26.03%
(b)	Liquidity coverage ratio <sup>7&amp;8</sup>	280.50%	273.00%
(c)	Gross stage 3	0.00%	0.00%
(d)	Net stage 3	0.00%	0.00%

Notes:

- Debt-equity ratio = (Debt securities + Borrowings (other than debt securities) + Subordinated liabilities + Derivative Component of Debt liability) / Total Equity.
- Debt service coverage ratio and interest service coverage ratio shall not be applicable for Banks or Non Banking Financial Companies/Housing Finance Companies registered with the Reserve Bank of India as per Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Net worth is equal to paid up equity share capital plus reserves less capital redemption reserve and impairment loan reserve and deferred expenses.
- The Company is a Non-Banking Financial Company registered under the Reserve Bank of India Act, 1934, hence these ratios are generally not applicable.
- Total debts to total assets = (Debt securities + Borrowings (other than debt securities) + Subordinated liabilities + Derivative Component of Debt liability) / total assets.
- Net profit margin = Net profit after tax / total income.
- Capital to risk-weighted assets ratio and Liquidity coverage ratio, are calculated as per the RBI guidelines.
- Capital to risk-weighted assets ratio and Liquidity coverage ratio for December 31, 2022, has not been restated on account of composite scheme of arrangement, since these figures are already reported to the RBI.



**Independent Auditor's Limited Review Report on the quarter and nine months ended December 31, 2023 unaudited financial results of 360 One Prime Limited (Formerly known as IIFL Wealth Prime Limited) pursuant to Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)**

To,  
The Board of Directors  
360 One Prime Limited  
(Formerly known as IIFL Wealth Prime Limited)

1. We have reviewed the accompanying statement of unaudited financial results of 360 One Prime Limited (formerly known as IIFL Wealth Prime Limited) (the 'Company') for the quarter and nine months ended December 31, 2023 (the 'Statement'). This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information performed by the Independent Auditor of the entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

**Other Matter**

4. As described in Note 5 of the financial results, the financial results for the quarter and nine months ended December 31, 2022 have been restated pursuant to the requirements of Ind AS 103 'Business Combinations' to give impact of the composite scheme of arrangement. As described in Note 5 of the financial results and as a part of the Scheme, the Company has demerged the distribution business of the Company alongwith the business acquired through merger of IIFL Wealth Capital Markets Limited (the transferor Company) effective April 1, 2021. The financial result of the transferor company was reviewed by other auditors who vide their review report dated March 1, 2023, issued an unmodified opinion on its financial results for the said period and we have relied on the same.



5. Pursuant to the above-mentioned Composite Scheme of Arrangement, certain regulatory ratios for December 2022 have not been restated, as had been computed on the basis of Financial Results which have been approved by the Board of Directors of the Company.

Our conclusion is not modified in respect of these matters.

**For Singhi & Co.**  
Chartered Accountants  
Firm Registration Number: 302049E



A handwritten signature in blue ink, appearing to read "Shweta Singhal".

Place: Mumbai  
Date: January 17, 2024  
UDIN:24414420BKASJC3025

**Shweta Singhal**  
Partner  
Membership No: 414420



January 17, 2024

To,  
Listing Compliance Department,  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai – 400 001.

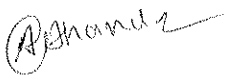
Dear Sir/Madam,

**Subject: Submission of Statement of Material Deviations as per the Regulation 52(7) and 52(7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

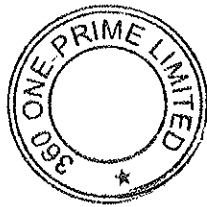
With reference to the Regulation 52(7) and 52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed a statement indicating utilization of issue proceeds and a statement disclosing material deviation (if any) in the use of issue proceeds of Non-Convertible Securities of the Company, in the format prescribed under the above mentioned regulations for the quarter and nine months ended December 31, 2023.

Kindly take the same on record and acknowledge.

For **360 ONE Prime Limited**  
(Formerly Known as IIFL Wealth Prime Limited)



**Amit Bhandari**  
Company Secretary  
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 www.iiflwealthprime.com

CIN: U65990MH1994PLC080646

Annex - IV-A

**A. Statement of utilization of issue proceeds:**

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private Placement)	Type of instrument	Date of raising funds	Amount Raised	Funds utilized	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
NIL, No listed debentures were issued during the quarter ended December 31, 2023									

**B. Statement of deviation/ variation in use of Issue proceeds:**

Particulars	Remarks
Name of listed entity	360 ONE Prime Limited (Formerly known as IIFL Wealth Prime Limited)
Mode of fund-raising Public issue/ Private placement	-
Type of instrument Non-convertible Securities	-
Date of raising funds	-
Amount raised in Rs. crore	-
Report filed for quarter ended	31-December-23
Is there a deviation/ variation in use of funds raised?	-
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	-
If yes, details of the approval so required?	Not Applicable
Date of approval	Not Applicable
Explanation for the deviation/ variation	Not Applicable
Comments of the audit committee after review	Not Applicable
Comments of the auditors, if any	-

**360 ONE 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 www.iiflwealthprime.com

CIN: U65990MH1994PLC080646

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

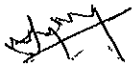
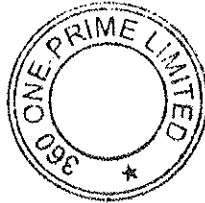
Original Subject	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	Amount of deviation/variation for the quarter according to applicable object (in Rs. crore and in %)	Remarks, if any
N.A						

Deviation could mean:

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

For **360 ONE Prime Limited**

(Formerly Known as IIFL Wealth Prime Limited)

**Name of signatory:** Mr. Sanjay Wadhwa

**Designation:** Chief Financial Officer

**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 www.iiflwealthprime.com

CIN: U65990MH1994PLC080646

Column A	Column B	Column C <sup>1</sup>	Column D <sup>2</sup>	Column E <sup>3</sup>	Column F <sup>4</sup>	Column G <sup>5</sup>	Column H <sup>6</sup>	Column I <sup>7</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								Relating to Column F	
<b>ASSETS</b>															
Property, Plant and Equipment				Yes		0.10		4.56	4.66					0.10	0.10
Capital Work-in-Progress															
Right of Use Assets															
Goodwill															
Intangible Assets															
Intangible Assets under Development									-						
Investments (Note 4)				Yes		1,558.91			1,558.91						
Loans (Note 5)				Yes	4,518.67	885.73			5,404.40					3,575.96	3,575.96
Inventories															
Trade Receivables								2.84	2.84						
Cash and Cash Equivalents								721.56	721.56						
Bank Balances other than Cash and Cash Equivalents															
Others								163.25	163.25						
<b>Total</b>					4,518.67	2,444.74		892.21	7,855.62			-	3,576.06	3,576.06	
<b>LIABILITIES</b>															
Debt securities to which this certificate pertains				Yes	3,576.06				3,576.06				3,576.06	3,576.06	
Other debt sharing pari-passu charge with above debt					755.27				755.27						
Other Debt															
Subordinated debt								164.41	164.41						
Borrowings															
Bank															
Debt Securities								1,871.04	1,871.04						
Others															
Trade payables								10.18	10.18						
Lease Liabilities															
Provisions								1.70	1.70						
Others								18.79	18.79						
<b>Total</b>					4,331.33			2,066.12	6,397.45				3,576.06	3,576.06	
Cover on Book Value					1.04										
Cover on Market Valueix													1.00	1.00	
		Exclusive Security Cover Ratio	NA		Pari-Passu Security Cover Ratio (Refer Note 6)									Refer Note 3	

- 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 nine months ended December 31, 2023
- Excluding accrued interest and expected credit loss.
- The ratio has been calculated only related to secured NCD's and MLD's

For 360 ONE PRIME LIMITED

*[Handwritten Signature]*  
Authorised Signatory

