

# 360 ONE PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF 360 ONE WAM LIMITED)

May 02, 2023

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") held on May 02, 2023**

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 May 02, 2023, has, inter-alia approved:

- Audited Financial Results (Standalone) of the Company for the quarter and financial year ended March 31, 2023
- Audit Report on the Audited Financial Results of the Company for the quarter and year ended March 31, 2023;

Further, we have enclosed the following:

- Audit Report on the Audited Standalone Financial Results along with Audited Standalone Financial Results, for the quarter and financial year ended March 31, 2023, as '**Annexure I**'
- Disclosure in accordance with Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of the audited Financial Results of the Company.
- Statement pursuant to Regulation 52(7) and 52 (7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as '**Annexure II**'
- Certificate pursuant to Regulation 54(3) 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 III**'

**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@iiflw.com www.iiflwealthprime.com

AMFI-Registered Mutual Fund Distributor



CIN: U65990MH1994PLC080646

# 360 ONE PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF 360 ONE WAM LIMITED)

- Annual disclosure as prescribed in SEBI Operational Circular SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021, as amended, pertaining to funds raising by Large Corporate by way of issuance of debt securities, as 'Annexure IV'
- Statement of Related Party Transactions for the half year ended March 31, 2023, as 'Annexure V'

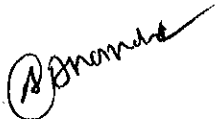
The meeting of Board of Directors commenced at 10.30 A.M. (IST) and concluded at 01.20 P.M. (IST).

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>.

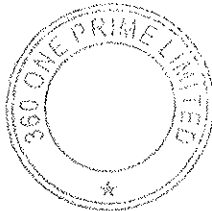
Kindly note that, The Secured Listed Non-Convertible Debentures of the Company are Secured by pari passu mortgage and charge over the Company's Identified Immovable Property, charge on present and future receivables to the extent equal to the principal and interest amount of the secured non-convertible debentures outstanding at any point of time and first exclusive charge by way of pledge on specific identified liquid or debt fund/ identified bonds/ perpetual bonds issued by bank/ marketable debt securities (being non-capital market investments of the Company) for each tranche in accordance with the respective tranche private placement offer document/ information memorandum. Accordingly, 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 & Compliance Officer



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**Independent Auditor's Report on the Quarterly and Year ended March 31, 2023, 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**

To  
The Board of Directors of  
360 ONE Prime Limited  
(formerly known as IIFL Wealth Prime Limited)

**Report on the Audit of the Financial Results**

**Opinion**

1. We have audited the accompanying Statement of Financial Results of 360 One Prime Limited (formerly known as "IIFL Wealth Prime Limited") (hereinafter referred as "the Company" for the quarter and year ended March 31, 2023 (hereinafter referred to as "the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), which has been initialled by us for identification purpose only.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- i) are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, RBI guidelines and other accounting principles generally accepted in India of the net profit including other comprehensive income and other financial information for the quarter and year ended March 31, 2023.

**Basis for Opinion**

2. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("the Act)". Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are Independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 ("the Act") and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter**

3. We draw attention to note 7 of the financial results, which states that pursuant to a Composite Scheme of Arrangement (the "Scheme") entered between the Company, IIFL Wealth Capital Markets Limited (a wholly owned subsidiary of the Company) and IIFL Wealth Distribution Services Limited, as approved by National Company Law Tribunal, Mumbai Bench vide its order dated 23 March 2022, the Company has accounted for such Scheme as per Appendix C to Ind AS 103 applicable to common control business combinations, as per which the comparative financial information of the Company for the year ended 31 March 2022, has been restated to give effect to the aforesaid Scheme. Accordingly, Capital Reserve amounting to Rs. 677.31 crore has been adjusted against the Securities Premium.

Our Opinion is not modified in respect of this matter.



#### **Board of Directors' Responsibility for the Financial Results**

4. These financial results have been prepared on the basis of the audited annual financial statements. The Company's Board of Directors is responsible for the preparation of these financial results that give a true and fair view of the net profit including other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with the rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Results**

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with Standards on auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i) Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

iv) Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



v) Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of the misstatement in the statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in; (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effects of any identified misstatements in the statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

6. As described in Note 7 of the financial results, the financial results for the year ended March 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 7 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) for the year ended March 31, 2022. The transferor company was audited by other auditors who vide their audit report dated May 3, 2022, issued an unmodified opinion on its financial statements for the said financial year and we have relied on the same.
7. Pursuant to above mentioned Composite Scheme of Arrangement, certain regulatory disclosures / ratios have not been restated, as had been computed on the basis of the Financial Statements which have been approved by the Board of Directors' of the Company and subsequently adopted by the Shareholders.
8. As described in Note 8 of financial results, the figures of the quarter ended March 31, 2023 and March 31, 2022 in each of the financial year are the balancing figures between the restated audited figures in respect of the full financial year and the restated reviewed year to date figures up to the third quarter of the respective financial year.

Our Opinion is not modified in respect of these matters.

Place: Mumbai  
Date: May 2, 2023  
UDIN: 23414420BGVLHG7239



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

Shweta Singhal  
Partner  
Membership No: 414420

**360 ONE PRIME LIMITED**  
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CIN: U65990MH1994PLC080646

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**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023**

(Rs. in Crore)

SR. No.	Particulars	Quarter ended			Year ended	
		March 31, 2023	December 31, 2022	March 31, 2022	March 31, 2023	March 31, 2022
		(Refer Note 8)	(Unaudited, Restated, Refer note 6)	(Unaudited, Restated, Refer note 6&8)	(Audited)	(Audited, Restated, Refer note 6)
<b>1</b>	<b>Revenue from operations</b>					
(a)	Interest income	138.66	136.36	121.39	509.30	507.03
(b)	Dividend & Distribution income on investments	0.96	0.62	0.04	1.94	0.53
(c)	Fees and commission income	17.28	0.15	0.17	17.57	0.41
(d)	Net gain on fair value changes	31.76	42.52	65.69	144.85	246.60
	<b>Total revenue from operations</b>	<b>188.66</b>	<b>179.65</b>	<b>187.29</b>	<b>673.66</b>	<b>754.57</b>
<b>2</b>	<b>Other income</b>	-	-	0.01	-	0.01
<b>3</b>	<b>Total income (1+2)</b>	<b>188.66</b>	<b>179.65</b>	<b>187.30</b>	<b>673.66</b>	<b>754.58</b>
	<b>Expenses</b>					
(a)	Finance costs	91.62	87.47	88.46	344.24	355.47
(b)	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	3.62
(c)	Impairment on financial instruments	3.09	(4.34)	(18.69)	(1.25)	(14.43)
(d)	Employee benefits expenses	4.43	4.89	5.45	20.34	20.78
(e)	Depreciation, amortization and impairment	0.11	0.09	0.08	0.38	0.31
(f)	Others expenses	6.96	3.13	10.25	17.44	26.46
<b>4</b>	<b>Total expenses</b>	<b>106.21</b>	<b>91.24</b>	<b>85.55</b>	<b>381.15</b>	<b>392.21</b>
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>82.45</b>	<b>88.41</b>	<b>101.75</b>	<b>292.51</b>	<b>362.37</b>
<b>6</b>	<b>Tax expense:</b>					
(a)	Current tax	35.23	20.77	6.87	85.24	51.25
(b)	Deferred tax	(20.56)	(2.78)	9.12	(27.25)	28.32
<b>7</b>	<b>Profit for the period/year (5-6)</b>	<b>67.78</b>	<b>70.42</b>	<b>85.76</b>	<b>234.52</b>	<b>282.80</b>
<b>8</b>	<b>Other comprehensive income</b>					
(a)	(i) Items that will not be reclassified to profit or loss					
	- Remeasurements of Employee Benefits	0.07	(0.19)	0.03	(0.20)	(0.02)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.02)	0.07	-	0.05	0.01
	Subtotal (a)	<b>0.05</b>	<b>(0.12)</b>	<b>0.03</b>	<b>(0.15)</b>	<b>(0.01)</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	-	-	-	-	-
	Subtotal (b)	-	-	-	-	-
	Other comprehensive income (A+B)	<b>0.05</b>	<b>(0.12)</b>	<b>0.03</b>	<b>(0.15)</b>	<b>(0.01)</b>
<b>9</b>	<b>Total comprehensive income for the period/year (7+8)</b> <b>(Comprising profit and other comprehensive income for the period/year)</b>	<b>67.83</b>	<b>70.30</b>	<b>85.79</b>	<b>234.37</b>	<b>282.79</b>
<b>10</b>	<b>Earnings per equity share (Face value Rs. 10 each)*</b>					
	Basic (Rs.)	2.22	2.31	3.80	7.68	9.26
	Diluted (Rs.)	2.22	2.31	3.80	7.68	9.26

\* EPS for Period Ended is not annualised



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Website: www.iiflwealthprime.com

**Notes:**

**1. STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2023**

(Rs. in Crore)

Sr. No.	Particulars	As at March 31, 2023 (Audited)	As at March 31, 2022 (Audited & Restated) (Refer note no. 6)
	<b>ASSETS</b>		
<b>1</b>	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	314.67	323.89
(b)	Bank balance other than (a) above	-	-
(c)	Derivative financial instruments	0.82	0.13
(d)	Receivables		
	(I) Trade receivables	17.54	13.17
	(II) Other receivables	-	-
(e)	Loans	4,908.65	3,916.24
(f)	Investments	2,422.88	2,486.61
(g)	Other financial assets	10.60	10.51
<b>2</b>	<b>Non-Financial Assets</b>		
(a)	Current tax assets (net)	39.94	41.66
(b)	Property, plant and equipment	0.75	0.56
(c)	Intangible assets under development	1.94	-
(d)	Right to use assets	0.37	0.21
(e)	Other non-financial assets	1.54	2.85
	<b>Total Assets</b>	<b>7,719.70</b>	<b>6,795.83</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1</b>	<b>Financial Liabilities</b>		
(a)	Derivative financial instruments	91.45	140.57
(b)	Payables		
	(I) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	9.54	8.95
	(II) Other payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Finance Lease Obligation	0.39	0.22
(d)	Debt securities	5,313.76	4,800.81
(e)	Borrowings (other than debt securities)	601.48	100.05
(f)	Subordinated liabilities	155.64	395.65
(g)	Other financial liabilities	115.25	28.91
<b>2</b>	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (net)	29.85	16.59
(b)	Provisions	1.14	1.04
(c)	Deferred tax liabilities (net)	2.15	29.45
(d)	Other non-financial liabilities	2.14	1.06
<b>3</b>	<b>EQUITY</b>		
(a)	Equity share capital	305.49	305.49
(b)	Other equity	1,091.42	967.04
	<b>Total Liabilities and Equity</b>	<b>7,719.70</b>	<b>6,795.83</b>



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2. Statement of Cash Flow for the year ended March 31, 2023:

Particulars	(Rs. in Crore)	
	for the year ended March 31, 2023 (Audited)	for the year ended March 31, 2022 (Audited & Restated) (Refer note no. 6)
<b>A. Cash flows from operating activities</b>		
Net profit before taxation	292.51	362.37
Adjustments for:		
Depreciation & amortisation	0.38	0.31
Provisions for employee benefits	0.20	0.19
Provisions for leave encashment	0.01	0.01
Net gain on fair value changes in Financial Instrument : Investments	(109.34)	(316.42)
Impairment on Financial Instruments	(1.25)	(14.43)
Mark to Market on Derivative Financial Instrument	0.79	50.04
Mark to Market on Borrowings	21.02	72.40
Interest Income	(509.30)	(507.03)
Finance Cost	344.24	355.47
Dividend Income	(1.94)	(0.53)
Interest received	484.90	527.21
Interest paid	(648.35)	(326.27)
Dividend received	1.94	0.53
<b>Operating profit before working capital changes</b>	<b>(124.19)</b>	<b>203.85</b>
Changes in working Capital :		
(Increase)/ Decrease in Financial/Non-financial Assets	(4.79)	196.57
Increase/ (Decrease) in Financial/Non-financial Liabilities	38.74	(86.27)
<b>Cash generated from operations</b>	<b>(90.24)</b>	<b>314.15</b>
Decrease/(Increase) in Loans	(974.88)	(241.72)
<b>Cash generated from operating activities</b>	<b>(1,065.12)</b>	<b>72.43</b>
Net income tax (paid) / refunds	(70.26)	(67.74)
<b>Net cash generated from operating activities (A)</b>	<b>(1,135.38)</b>	<b>4.69</b>
<b>B. Cash flows from investing activities</b>		
Purchase of Investments	(22,029.26)	(11,172.95)
Proceeds on Sale of investments	22,210.44	11,194.50
(Purchase)/ Sale of Property, plant and equipment (includes intangible assets)-Net	(2.50)	(0.77)
<b>Net cash generated from investing activities (B)</b>	<b>178.68</b>	<b>20.78</b>
<b>C. Cash flows from financing activities</b>		
Dividend Paid	(109.98)	(29.02)
Debt Securities and Subordinated Liabilities - proceeds	3,304.06	2,101.55
Debt Securities and Subordinated Liabilities - repayment	(2,748.02)	(1,895.57)
Borrowings - proceeds	501.42	-
Borrowings - repayment	-	(4.34)
<b>Net cash (used in)/generated from financing activities (C)</b>	<b>947.48</b>	<b>172.62</b>
<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>(9.22)</b>	<b>198.09</b>
Opening Cash & cash equivalents	323.89	125.80
Closing Cash & cash equivalents	314.67	323.89
Reconciliation of Cash & cash equivalents with the Balance Sheet:		
Cash and Cash Equivalents as per Ind AS 7	314.67	323.89
Add: In Fixed deposits with maturity more than 3 months	-	-
Cash & cash equivalents	314.67	323.89





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**Notes:**

3. These financial results for the quarter and year ended March 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 May 02, 2023. The Statutory Auditors have conducted audit and have issued unmodified opinion on the financial results for the quarter and year ended March 31, 2023. These standalone financial results have been extracted from Financial statement.

4. 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 issued/applicable.

5. The Board of Directors in their meeting held on May 02, 2023 have recommended a final dividend of Rs. 3.70 per equity share for the financial year 2022-23 amounting to Rs. 113.03 crores, subject to approval of the shareholders in the forthcoming Annual General Meeting of the Company.

6. 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.

7. 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 IIFL Wealth Distribution Services Limited ("IWDSL"). In this regard, the Boards of Directors of IIFL Wealth Capital Market Limited (IWCML) and IWPL and IWDSL have approved the the Composite Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 ("Scheme"). where in, it was proposed to amalgamate IWCML with IWPL and transfer the distribution business from IWPL and IWCML to IWDSL. The Scheme has been approved by the Hon'ble National Company Law Tribunal vide its order dated February 28, 2023. The appointed date for the Scheme is April 1, 2021 and accordingly the Company has given effect of necessary accounting adjustments basis the scheme and has restated all its previous period/year figures, as given in the table below:

**Restatement - Statement of Profit and Loss**

(Rs. in Crore)

SR. No.	Particulars	Quarter ended				Year ended	
		December 31, 2022	December 31, 2022	March 31, 2022	March 31, 2022	March 31, 2022	March 31, 2022
		(Reported)	(Restated)	(Reported)	(Restated)	(Reported)	(Restated)
1	Revenue from operations	312.27	179.65	266.50	187.29	1,158.46	754.57
2	Other income	0.01	-	0.07	0.01	0.23	0.01
3	<b>Total income (1+2)</b>	<b>312.28</b>	<b>179.65</b>	<b>266.57</b>	<b>187.30</b>	<b>1,158.69</b>	<b>754.58</b>
4	Total expenses	176.90	91.24	226.48	85.55	862.44	392.21
5	<b>Profit before tax (3-4)</b>	<b>135.38</b>	<b>88.41</b>	<b>40.09</b>	<b>101.75</b>	<b>296.25</b>	<b>362.37</b>
6	Tax expense:						
(a)	Current tax	31.88	20.77	(8.01)	6.87	35.26	51.25
(b)	Deferred tax	(1.41)	(2.78)	8.66	9.12	27.85	28.32
7	<b>Profit for the period/year (5-6)</b>	<b>104.91</b>	<b>70.42</b>	<b>39.44</b>	<b>85.76</b>	<b>233.14</b>	<b>282.80</b>

**Restatement - Statement of Assets and Liability**

(Rs. in Crore)

Sr. No.	Particulars	March 31, 2022 (Reported)	March 31, 2022 (Restated)
	<b>ASSETS</b>		
1	Financial Assets	7,193.86	6,750.55
2	Non-Financial Assets	354.22	45.28
	<b>Total Assets</b>	<b>7,548.08</b>	<b>6,795.83</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
1	Financial Liabilities	5,576.59	5,475.16
2	Non-Financial Liabilities	72.70	48.14
3	Equity	1,898.79	1,272.53
	<b>Total Liabilities and Equity</b>	<b>7,548.08</b>	<b>6,795.83</b>



**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@iiflw.com

Website: www.iiflwealthprime.com

8. The figures for the quarter ended March 2023 and March 2022, are balancing figure between audited figure in respect to the full financial year and year to date figures upto the end of third quarter of the respective financial years, which were subject to limited review.

9. 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 year ended March 31,2022 and March 31,2023 :

(Rs. in Crore)

Sr. No.	Particulars	March 31, 2023		March 31, 2022	
		To ARCs	To other transferees No. transferees	To ARCs	To other transferees No. transferees
1	No. of accounts sold (No.s)	-	-	1	-
2	Aggregate principal outstanding of loan transferred	-	-	24.06	-
3	Weighted average residual tenor of the loans transferred (months)	-	-	-	-
4	Net book value of loans transferred (at the time of transfer)	-	-	21.66	-
5	Aggregate consideration	-	-	23.00	-
6	Additional consideration realized in respect of accounts transferred in earlier	-	-	-	-

ii The Company has not purchased any stressed loans and loans in default during the year ended March 31, 2022 and as on March 31, 2023.

10. 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 March 31, 2023 are being utilized as per the objects stated in the offer document.

11. 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.

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

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

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



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



Date: May 02, 2023



**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

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Website: www.iiflwealthprime.com

**Annexure 1 : Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the year ended March 31, 2023**

SR. No.	Particulars	March 31, 2023	March 31, 2022
1	Debt - equity ratio <sup>1</sup>	4.35	4.16
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>	1,396.68	1,272.30
8	Net profit after tax (Rs. in crore)	234.52	282.80
9	Earnings per equity share :		
(a)	Basic (Rs.)	7.68	9.26
(b)	Diluted (Rs.)	7.68	9.26
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>	0.79	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>	34.81%	37.48%
19	Sector specific equivalent ratio:		
(a)	Capital to risk-weighted assets ratio <sup>7&amp;8</sup>	19.78%	23.61%
(b)	Liquidity coverage ratio <sup>7&amp;8</sup>	114.06%	5153.00%
(c)	Gross stage 3	0.00%	0.00%
(d)	Net stage 3	0.00%	0.00%

Note:

- Debt-equity ratio = (Debt securities + Borrowings (other than debt securities) + Subordinated liabilities) / Networth.
- 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 (the "RBI") as per Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Net worth is calculated as defined in section 2(57) of Companies Act 2013.
- 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) / total assets.
- Net profit margin = Net profit after tax / total income.
- Capital to risk-weighted assets ratio and Liquidity coverage ratio for March 31, 2023, are calculated as per the RBI guidelines. Also effect of the proposed dividend has been reckoned in determining capital funds for the purpose of computation of capital adequacy ratio.
- Capital to risk-weighted assets ratio and Liquidity coverage ratio for March 31, 2022, has not been restated on account of composite scheme of arrangement, since these figures are already been report to the RBI.



# 360 ONE PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF 360 ONE WAM LIMITED)

Annexure II

May 02, 2023

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 (7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

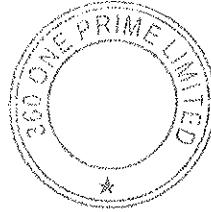
With reference to the Regulation 52(7) and (7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed a statement indication utilization of issue proceeds and a statement disclosing material deviation (if any) in the use of issue proceeds of Non-convertible Securities of the Company, in the format prescribed under the above mentioned regulations for the quarter ended March31,2023.

Kindly take the same on record and acknowledge.

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



**Amit Bhandari**  
Company Secretary & Compliance Officer



**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@iiflw.com](mailto:nbfc-compliance@iiflw.com) [www.iiflwealthprime.com](http://www.iiflwealthprime.com)

AMFI-Registered Mutual Fund Distributor

CIN: U65990MH11994PLC080646

# 360 ONE PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF 360 ONE WAM LIMITED)

## 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 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
IIFL Wealth Prime Limited	INE248U07DF5	Private Placement	Non Convertible Debentures (Market Linked Debentures)	12-Jan-23	270,509,118.00	270,509,118.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DL3	Private Placement	Non Convertible Debentures (Market Linked Debentures)	12-Jan-23	133,410,897.00	133,410,897.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DL3	Private Placement	Non Convertible Debentures (Market Linked Debentures)	23-Jan-23	400,136,478.00	400,136,478.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DO7	Private Placement	Non Convertible Debentures (Market Linked Debentures)	23-Feb-23	330,000,000.00	330,000,000.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DP4	Private Placement	Non Convertible Debentures (Market Linked Debentures)	02-Mar-23	605,000,000.00	605,000,000.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DQ2	Private Placement	Non Convertible Debentures (Market Linked Debentures)	28-Feb-23	183,000,000.00	183,000,000.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DR0	Private Placement	Non Convertible Debentures	14-Mar-23	2,542,900,000.00	2,542,900,000.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DR0	Private Placement	Non Convertible Debentures	21-Mar-23	4,998,738,297.00	4,998,738,297.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DS8	Private Placement	Non Convertible Debentures (Market Linked Debentures)	09-Mar-23	155,000,000.00	155,000,000.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DU4	Private Placement	Non Convertible Debentures (Market Linked Debentures)	16-Mar-23	170,000,000.00	170,000,000.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DV2	Private Placement	Non Convertible Debentures (Market Linked Debentures)	17-Mar-23	302,700,000.00	302,700,000.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DW0	Private Placement	Non Convertible Debentures (Market Linked Debentures)	23-Mar-23	299,800,000.00	299,800,000.00	No	NA	NA
IIFL Wealth Prime Limited	INE248U07DW0	Private Placement	Non Convertible Debentures (Market Linked Debentures)	24-Mar-23	450,000,000.00	450,000,000.00	No	NA	NA

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AMFI-Registered Mutual Fund Distributor

CIN: U65990MH1994PLC080646



# 360 ONE PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF 360 ONE WAM LIMITED)

**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	Private Placement
Type of instrument Non-convertible Securities	Non-Convertible Debentures (Including Market Linked Debentures)
Date of raising funds	12-01-2023, 12-01-2023 , 23-01-2023 , 23-02-2023 , 02-03-2023 , 28-02-2023 , 14-03-2023 , 21-03-2023 , 09-03-2023 , 16-03-2023 , 17-03-2023 , 23-03-2023 , 24-03-2023
Amount raised in Rs. crore	1,084.12
Report filed for quarter ended	31-Mar-22
Is there a deviation/ variation in use of funds raised?	No Deviation
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	No
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	-

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
General Corporate Purpose	No	100%	Nil	100%	No Deviation	No Deviation

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*And*

# 360 ONE PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF 360 ONE WAM LIMITED)

Deviation could mean:

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

Signature:



Name of signatory: Mr. Sanjay Wadhwa

Designation: Chief Financial Officer

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AMFI-Registered Mutual Fund Distributor

CIN: U65990MH1994PLC080646

360 ONE PRIME LIMITED  
(FORMERLY KNOWN AS IFL WEALTH PRIME LIMITED)

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)	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, DSR 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, DSR market value is not applicable)	Total Value=(K+L+M+N)
		Book Value	Book Value	Yes/No	Book Value	Book Value							Relating to Column F	
ASSETS														
Property, Plant and Equipment				Yes	0.10	0.65			0.75				0.10	0.10
Capital Work-in-Progress														
Right of Use Assets														
Goodwill														
Intangible Assets														
Intangible Assets under Development														
Investments (Note 4)				Yes	2,422.88	-			2,422.88					
Loans (Note 5)				Yes	3,969.18	866.86			4,836.04				3,921.85	3,921.85
Inventories														
Trade Receivables						17.54			17.54					
Cash and Cash Equivalents						314.67			314.67					
Bank Balances other than Cash and Cash Equivalents														
Others						100.45			100.45					
<b>Total</b>					<b>3,969.18</b>	<b>1,300.17</b>			<b>7,692.33</b>				<b>3,921.95</b>	<b>3,921.95</b>



*Singhi*





360 ONE PRIME LIMITED  
(FORMERLY KNOWN AS IFL WEALTH PRIME LIMITED)

Annexure II

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 <sup>8</sup>	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Other Secured Debt	Debt for which this certificate being issued	Parl- Passu Charge	Parl- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	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, DSKA market value is not applicable)	Market Value for Parl passu charge Assets	Carrying value/book value for parl passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSKA market value is not applicable)	Total Value=(K+L+M+N)
		Book Value	Book Value	Yes/No	Book Value	Book Value							Relating to Column F	
<b>LIABILITIES</b>														
Debt securities to which this certificate pertains				Yes	3,921.95				3,921.95					3,921.95
Other debt sharing pari-passu charge with above debt					201.40				201.40					
Other Debt														
Subordinated debt							155.64		155.64					
Borrowings														
Bank														
Debt Securities							1,391.90		1,391.90					
Others														
Trade payables							9.54		9.54					
Lease Liabilities														
Provisions							1.14		1.14					
Others							145.10		145.10					
<b>Total</b>					<b>4,123.35</b>		<b>1,703.32</b>		<b>5,826.67</b>					<b>3,921.95</b>
Cover on Book Value					1.00									1.00
Cover on Market Value														1.00
														Refer Note 3

Footnote:

1. Security Cover Ratio pertains to Listed Secured Non Convertible Debentures (NCDs) and Listed Secured Market Linked Debentures (MLDs) only.
2. 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 audited financial statement. Since, Loan is an asset in the form of the receivables, market value cannot be ascertained and hence the book value has been considered in the above table.
3. Amounts pertaining to assets have been restricted to 1x (i.e the stipulated security cover) for the purpose of computation of Security cover.
4. The above values are the carrying values which have been extracted from the audited financial statements for the year ended March 31, 2023
5. Excluding accrued interest and expected credit loss
6. The ratio has been calculated only related to secured NCD's and MLD's

*Handwritten signature*



# 360 ONE PRIME LIMITED

Annexure IV

(A WHOLLY OWNED SUBSIDIARY OF 360 ONE WAM LIMITED)

May 02, 2023

To,  
BSE Limited,  
First Floor, P.J. Towers, Dalal Street,  
Mumbai – 400001

Dear Sir / Madam,

**Subject: Annual Disclosures by Large Corporate Entity**

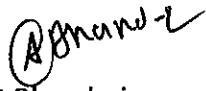
Pursuant to para 3.1(b) of chapter XII of SEBI Operational Circular for issue and listing of Non-Convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper, dated August 10, 2021, bearing reference no. SEBI/HO/DDHS/P/CIR/2021/613 ("Circular") and as amended from time to time, please find enclosed herewith the annual disclosure by the Company for financial year ended on March 31, 2023, as per the format prescribed as Annex - XII-B2 of the Circular.

Kindly take the same on record.

Thanking you,

Yours faithfully,

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

  
Amit Bhandari  
Company Secretary  
(ACS: 25871)



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

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# 360 ONE PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF 360 ONE WAM LIMITED)

**Annual Disclosure by the entity Identify as a Large Corporate**  
**Annexure XII-B2**

1. Name of Company: 360 ONE Prime Limited (Formerly known as IIFL Wealth Prime Limited)
2. CIN: U65990MH1994PLC080646
3. Report filed for F.Y.: 2022- 2023
4. Details of the Current block (all figures in Rs crore):

Sr. No.	Particulars		Rs. In Crores
i.	3-year block period (Specify financial years)*		FY 2022-2023, FY 2023-2024, FY 2024-2025
ii.	Incremental borrowing done in FY (T)	(a)	Rs. 3,222.61 crores
iii.	Mandatory borrowing to be done through debt securities in FY (T)	(b) = (25% of a)	Rs. 805.65 crores
iv.	Actual borrowing done through debt securities in FY (T)	(c)	Rs. 3,222.61 crores
v.	Shortfall in the borrowing through debt securities, if any, for FY (T-1) carried forward to FY (T).	(d)	NIL
vi.	Quantum of (d), which has been met from (c)	(e)	NIL
vii.	Shortfall, if any, in the mandatory borrowing through debt securities for FY (T) {after adjusting for any shortfall in borrowing for FY (T-1) which was carried forward to FY (T)}	(f) = (b)-[(c)-(e)]	Nil
	{If the calculated value is zero or negative, write "nil"}		



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AMFI-Registered Mutual Fund Distributor

CIN: U65990MH1994PLC080646

# 360 ONE PRIME LIMITED

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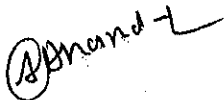
5. Details of penalty to be paid, if any, in respect to previous block (all figures in Rs crore):

Sr. No.	Particulars		Details
i.	3-year Block period (Specify financial years) *		FY 2022-2023, FY 2023-2024, FY 2024-2025
ii.	Amount of fine to be paid for the block, if applicable	<b>Fine = 0.2% of {(d)-(e)}</b>	NA

\* SEBI vide its Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/049 dated March 31, 2023 has extended continuous block of two years over which large corporates need to meet the mandatory requirement of raising minimum 25% of their incremental borrowings in a financial year through issuance of debt securities to a continuous block of three years (from the present requirement of two years) reckoned from FY 2021-22 onwards.

For **360 ONE Prime Limited**

(Formerly known as IIFL Wealth Prime Limited)

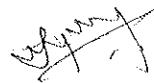
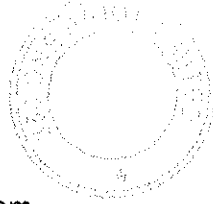


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**Sanjay Wadhwa**

**Chief Financial Officer**

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**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

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AMFI-Registered Mutual Fund Distributor

CIN: U65990MH1994PLC080646

**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 4875 5606

Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

**Annexure V**

**Statement of Related Party Transactions for the half year ended March 2023**

(Rs. In Crore)

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
<b>Inter corporate deposits given</b>						
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited )	-	-	-	142.00	-	142.00
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	8.00	-	8.00
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	380.00	-	380.00
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	398.00	-	-	-	398.00
IIFL Wealth Distribution Services Limited ( Formerly known as IIFL Distribution Services Limited)	-	-	-	456.00	-	456.00
<b>Inter corporate deposits received back</b>						
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited )	-	-	-	142.00	-	142.00
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	8.00	-	8.00
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	380.00	-	380.00
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	398.00	-	-	-	398.00
IIFL Wealth Distribution Services Limited ( Formerly known as IIFL Distribution Services Limited)	-	-	-	456.00	-	456.00
<b>Inter corporate deposits taken</b>						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	747.90	-	-	-	747.90
<b>Inter corporate deposits repaid</b>						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	347.90	-	-	-	347.90
<b>Interest income on inter corporate deposits</b>						
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited )	-	-	-	0.08	-	0.08
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	0.01	-	0.01
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	0.62	-	0.62
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.04	-	-	-	0.04
IIFL Wealth Distribution Services Limited ( Formerly known as IIFL Distribution Services Limited)	-	-	-	0.81	-	0.81
<b>Interest expense on inter corporate deposits</b>						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.29	-	-	-	0.29



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Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

**Statement of Related Party Transactions for the half year ended March 2023**

(Rs. In Crore)

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
<b>Interest expense on non convertible debenture</b>						
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	2.91	-	2.91
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	1.50	-	1.50
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	10.59	-	-	-	10.59
<b>Purchase of investment</b>						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	95.98	-	-	-	95.98
<b>Redemption/buy back of non convertible debenture</b>						
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	9.14	-	9.14
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	360.05	-	360.05
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	650.56	-	-	-	650.56
<b>Issue of non convertible debenture</b>						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	168.05	-	-	-	168.05
<b>Sale of investment</b>						
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited )	-	-	-	8.21	-	8.21
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	121.96	-	121.96
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	82.70	-	-	-	82.70
Mr. Subbaraman Narayan	1.18	-	-	-	-	1.18
<b>Loan given</b>						
Kyrush Investments	25.00	-	-	-	-	25.00
<b>Loan received back</b>						
Mr. Yatin Shah	0.55	-	-	-	-	0.55
<b>Interest income on loan</b>						
Kyrush Investments	0.06	-	-	-	-	0.06
Mr. Yatin Shah	0.01	-	-	-	-	0.01
<b>Fees/Expenses incurred/Reimbursed or services taken</b>						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.46	-	-	-	0.46
IIFL Wealth Distribution Services Limited ( Formerly known as IIFL Distribution Services Limited)	-	-	-	3.00	-	3.00
IIFL Management Services Limited (Formerly known as India Infoline Insurance Services Limited)	-	-	-	-	0.06	0.06



**360 ONE PRIME LIMITED**  
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**400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606**  
**Email id: nbfc-compliance@iiflw.com**  
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**Statement of Related Party Transactions for the half year ended March 2023**

(Rs. In Crore)

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
<b>Corporate social responsibility (CSR)</b>						
360 One Foundation (Formerly known as IIFLW CSR Foundation)	-	-	-	1.89	-	1.89
<b>Allocation / Reimbursement of expenses paid</b>						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	-	-	-	0.30	0.30
<b>Other funds paid</b>						
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	0.08	-	0.08
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.49	-	-	-	0.49
<b>Other funds received</b>						
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)	-	0.10	-	-	-	0.10

**Amount due to / from related parties (Closing Balances):**

(Rs. In Crore)

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
<b>Sundry payables</b>						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.53	-	-	-	0.53
IIFL Management Services Limited (Formerly known as India Infoline Insurance Services Limited)	-	-	-	-	0.00	0.00
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	22.07	-	22.07
<b>Sundry receivables</b>						
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)**	-	-	-	0.00	-	0.00
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)**	-	-	-	0.00	-	0.00
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	0.08	-	0.08
<b>Receivables from broker</b>						
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	0.96	-	0.96
<b>ICD taken</b>						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	400.00	-	-	-	400.00
<b>Loans given</b>						
Kyrush Investments	25.06	-	-	-	-	25.06

\*\* Amount is less than one lakh

