



October 31, 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 (Formerly Known as IIFL Wealth Management Limited”)] held on October 31, 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 October 31, 2023, has inter-alia approved:

- Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2023;
- Limited review Report on the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2023;

Further, we have enclosed the following:

- Unaudited Financial Results of the Company for the quarter and half year ended September 30, 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.
- Limited Review Report on the Unaudited Financial Results for the quarter and half year ended September 30, 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**

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 www.iiflwealthprime.com

CIN: U65990MH1994PLC080646

- 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**'
- Statement of Related Party Transactions for the half year ended September 30, 2023, as '**Annexure V**'

The meeting of Board commenced at 9.45 A.M. (IST) and concluded at 12.35 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.

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Annexure I

360 ONE PRIME LIMITED
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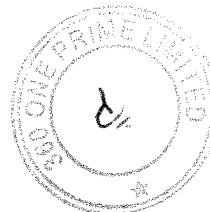
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(₹ In Crore)

Sr No	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		Unaudited (Refer Note. 7)	Unaudited	Unaudited & Recasted (Refer Note. 6)	Unaudited	Unaudited & Recasted (Refer Note. 6)	Audited
1	Revenue from operations						
(a)	Interest Income	178.45	160.09	113.03	338.54	234.28	509.30
(b)	Dividend & Distribution income on investments	4.99	0.37	-	5.36	0.36	1.94
(c)	Fees and commission Income	-	-	0.08	-	0.14	17.57
(d)	Net gain on fair value changes	29.92	84.49	46.46	114.41	70.57	144.85
	Total Revenue from operations	213.36	244.95	159.57	458.31	305.35	673.66
2	Other Income	-	-	-	-	-	-
3	Total Income (1+2)	213.36	244.95	159.57	458.31	305.35	673.66
	Expenses						
(a)	Finance Costs	116.77	105.28	84.28	222.05	165.15	344.24
(b)	Impairment on financial instruments	0.90	(2.94)	-	(2.04)	-	(1.25)
(c)	Employee Benefits Expense	10.23	9.51	5.78	19.74	11.02	20.34
(d)	Depreciation amortisation and impairment expenses	0.21	0.11	0.10	0.32	0.18	0.38
(e)	Other expenses	5.45	5.06	2.03	10.51	7.35	17.44
4	Total Expenses	133.56	117.02	92.19	250.58	183.70	381.15
5	Profit before tax (3- 4)	79.80	127.93	67.38	207.73	121.65	292.51
6	Tax Expense:						
(a)	Current Tax	23.55	11.62	15.15	35.17	29.24	85.24
(b)	Deferred Tax	(14.54)	14.18	(2.03)	(0.36)	(3.91)	(27.25)
	Total Tax Expense (a+b)	9.01	25.80	13.12	34.81	25.33	57.99
7	Profit for the period/year (5-6)	70.79	102.13	54.26	172.92	96.32	234.52
8	Other Comprehensive Income						
(a)	(I) Items that will not be reclassified to profit or loss						
	-Remeasurements of Employee Benefits	(0.11)	(0.03)	(0.14)	(0.14)	(0.08)	(0.20)
	(II) Income tax relating to items that will not be reclassified to profit or loss	0.03	0.01	0.02	0.04	-	0.05
	Sub total (a)	(0.08)	(0.02)	(0.12)	(0.10)	(0.08)	(0.15)
(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	-	-	-	-	-	-
	Sub total (b)	-	-	-	-	-	-
	Other Comprehensive Income (a+b)	(0.08)	(0.02)	(0.12)	(0.10)	(0.08)	(0.15)
9	Total Comprehensive Income for the period/year (7+8) (Comprising Profit and other Comprehensive Income/(Loss) for the period/year)	70.71	102.11	54.14	172.82	96.24	234.37
10	Earnings per equity share (Face value Rs. 10 each) *						
	Basic (₹)	2.32	3.34	1.78	5.66	3.15	7.68
	Diluted (₹)	2.32	3.34	1.78	5.66	3.15	7.68

* EPS for period ended is not annualised.



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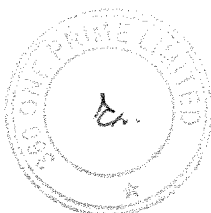
Website: www.iiflwealthprime.com

Notes:

1. Statement of Assets and Liabilities as at September 30, 2023:

(₹ In Crore)

Sr No	Particulars	as at September 30, 2023 (Unaudited)	as at March 31, 2023 (Audited)
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	551.83	314.67
(b)	Bank balance other than (a) above	1.00	-
(c)	Derivative financial instruments	3.18	0.82
(d)	Receivables		
	(I) Trade receivables	2.57	17.54
	(II) Other receivables	-	-
(e)	Loans	4,869.74	4,908.65
(f)	Investments	1,525.67	2,422.88
(g)	Other financial assets	57.64	10.60
2	Non-Financial Assets		
(a)	Current tax assets (net)	31.73	39.94
(b)	Property, plant and equipment	4.27	0.75
(c)	Intangible assets under development	2.26	1.94
(d)	Other intangible assets	0.03	-
(e)	Right to use	0.64	0.37
(f)	Other non-financial assets	1.85	1.54
	Total Assets	7,052.41	7,719.70
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	163.37	91.45
(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	6.16	9.54
	(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	0.66	0.39
(d)	Debt securities	4,550.09	5,313.76
(e)	Borrowings (other than debt securities)	698.97	601.48
(f)	Subordinated liabilities	160.60	155.64
(g)	Other financial liabilities	2.51	115.25
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	9.20	29.85
(b)	Provisions	1.72	1.14
(c)	Deferred tax liabilities (net)	1.76	2.15
(d)	Other non-financial liabilities	0.68	2.14
3	EQUITY		
(a)	Equity share capital	305.49	305.49
(b)	Other equity	1,151.20	1,091.42
	Total Liabilities and Equity	7,052.41	7,719.70



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2. Statement of cash flows for the half year ended September 30, 2023:

(₹ In Crore)

Particulars	For the half year ended September 30, 2023 (Unaudited)	For the half year ended September 30, 2022 (Unaudited & Restated) (Refer note 6)
A. Cash flows from operating activities		
Net profit before taxation	207.73	121.65
Adjustments for:		
Depreciation & amortisation	0.32	0.18
Provisions for employee benefits	0.14	0.11
Net changes in Fair value through Profit and loss of Investments	(118.93)	(67.70)
Impairment on Financial Instrument	(2.04)	-
Net changes in Fair value of Derivative Financial Instrument	(8.49)	(19.56)
Net changes in Fair value of Borrowings and Debt securities	13.00	16.69
Interest income	(338.54)	(234.28)
Interest expenses	222.05	165.15
Dividend/Distribution Income from investments	(5.36)	(0.36)
Interest Income received	303.17	210.79
Interest expense paid	(132.17)	(439.74)
Dividend Income received from investments	0.78	0.36
Operating profit before working capital changes	141.66	(246.71)
Changes in working Capital :		
(Increase)/ Decrease in Financial/Non-financial Assets	(23.03)	(44.24)
Increase/ (Decrease) in Financial/Non-financial Liabilities	(45.08)	(116.76)
Cash (used in)/generated from operations	73.55	(407.71)
Decrease/(Increase) in Loans	71.14	(69.44)
Cash generated from/ (used in) operating activities	144.69	(477.15)
Net income tax (paid) / refunds	(47.61)	(17.64)
Net cash generated from /(used in) operating activities (A)	97.08	(494.79)
B. Cash flows from investing activities		
Payments for purchase of investments	(5,662.22)	(6,321.36)
Proceeds from sale of investments	6,683.54	6,728.96
(Purchase)/sale of Property, plant and equipment (includes intangible assets)-Net	(4.10)	(1.02)
Net cash generated from investing activities (B)	1,017.22	406.58
C. Cash flows from financing activities		
Dividend Paid	(113.03)	(109.98)
Proceeds from Debt Securities and Subordinated Liabilities	278.03	2,067.66
Repayments of Debt Securities and Subordinated Liabilities	(1,138.82)	(2,144.04)
Proceeds from Borrowings	246.68	90.32
Repayments of Borrowings	(150.00)	-
Net cash (used in) financing activities (C)	(877.14)	(96.04)
Net (decrease)/increase in cash and cash equivalents (A+B+C)	237.16	(184.25)
Opening Cash & cash equivalents	314.67	323.89
Closing Cash & cash equivalents	551.83	139.64
Reconciliation of Cash & cash equivalents with the Balance Sheet:		
Cash and Cash Equivalents as per Ind AS 7	551.83	139.64
Add: In Fixed deposits with maturity more than 3 months	-	-
Cash & cash equivalents	551.83	139.64



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Notes:

3. These financial results for the quarter and half year ended September 30, 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 October 31, 2023. The Statutory Auditors have issued limited review report with unmodified conclusion on the financial results for the quarter and half year ended September 30, 2023.

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 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.

5. 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.

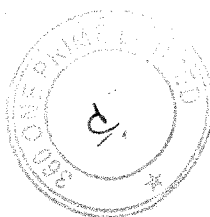
In view of the above, in the opinion of the entity's chief operating decision maker (CoDM), there is only one reportable business segment as envisaged by Ind AS 108 'Operating Segments', as prescribed under section 133 of the Act. Accordingly, no separate disclosure for segment reporting is required 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.

6. 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 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 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 of necessary accounting adjustments basis the scheme and has restated all its previous period figures, the impact on quarter and half year ended September 30, 2022 has been disclosed below:

Restatement - Statement of Profit and Loss (Rs. In crore)

SR. No.	Particulars	Quarter ended		Half year ended	
		September 30, 2022	September 30, 2022	September 30, 2022	September 30, 2022
		(Reported)	(Restated)	(Reported)	(Restated)
1	Revenue from operations	270.06	159.57	501.80	305.35
2	Other income	0.06	-	0.06	-
3	Total income (1+2)	270.12	159.57	501.86	305.35
4	Total expenses	176.11	92.19	349.80	183.70
5	Profit before tax (3-4)	94.01	67.38	152.06	121.65
6	Tax expense:				
(a)	Current tax	20.32	15.15	39.79	29.24
(b)	Deferred tax	(0.49)	(2.03)	(6.80)	(3.91)
7	Profit for the period (5-6)	74.18	54.26	119.07	96.32

7. The figures for the quarter-ended September represents the difference between the published unaudited amounts of half year ended September and the published unaudited amounts of quarter ended June.



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8. 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 September 30, 2022 and September 30, 2023 :

(Rs. In Crore)

Sr. No.	Particulars	September 30, 2023		September 30, 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 September 30, 2022 and September 30, 2023.

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 September 30, 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.

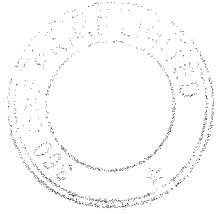
12. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

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



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

Date: October 31, 2023
 Place: Mumbai



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Annexure I : Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the half year ended September 30, 2023

SR. No.	Particulars	September 30, 2023	September 30, 2022
1	Debt - equity ratio ¹	3.71	4.01
2	Debt service coverage ratio ²	Not applicable	Not applicable
3	Interest service coverage ratio ²	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) ³	1,452.41	1,258.56
8	Net profit after tax (Rs. in crore)	172.92	96.32
9	Earnings per equity share :		
(a)	Basic (Rs.)	5.66	3.15
(b)	Diluted (Rs.)	5.66	3.15
10	Current ratio ⁴	Not applicable	Not applicable
11	Long term debt to working capital ⁴	Not applicable	Not applicable
12	Bad debts to accounts receivable ⁴	Not applicable	Not applicable
13	Current liability ratio ⁴	Not applicable	Not applicable
14	Total debts to total assets ratio ⁵	0.77	0.79
15	Debtors turnover ⁴	Not applicable	Not applicable
16	Inventory turnover ⁴	Not applicable	Not applicable
17	Operating margin ⁴	Not applicable	Not applicable
18	Net profit margin ⁶	37.71%	31.52%
19	Sector specific equivalent ratio		
(a)	Capital to risk-weighted assets ratio ^{7&8}	24.03%	25.40%
(b)	Liquidity coverage ratio ^{7&8}	3927.71%	437.00%
(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) / 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 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, are calculated as per the RBI guidelines.
- Capital to risk-weighted assets ratio and Liquidity coverage ratio for September 30, 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 half year ended September 30, 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 half year ended September 30, 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 6 of the financial results, the financial results for the quarter and half year ended September 30, 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 6 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 September 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

Digitally signed
by Shweta
Singhal
Date: 2023.10.31
12:10:26 +05'30'

Shweta Singhal
Partner
Membership No: 414420

Place: Mumbai
Date: October 31, 2023
UDIN: 23414420BGVLKJ3330

October 31, 2023

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

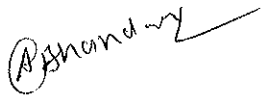
Dear Sir/Madam,

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

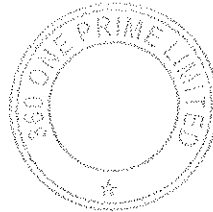
With reference to the Regulation 52(7) and 52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed a statement indicating utilization of issue proceeds and a statement disclosing material deviation (if any) in the use of issue proceeds of Non-Convertible Securities of the Company, in the format prescribed under the above mentioned regulations for the quarter and half year ended September 30, 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, Lower Parel, Mumbai 400 013
Tel (91-22) 4876 5600 Fax (91-22) 4646 4706 Email nbfc-compliance@360.one www.iiflwealthprime.com

Annex - IV-A

A. Statement of utilization of issue proceeds:

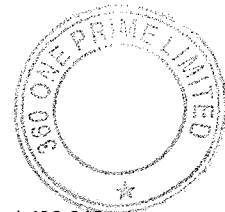
Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private Placement)	Type of instrument	Date of raising funds	Amount Raised	Funds utilized	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
NIL, No listed debentures were issued during the quarter ended September 30, 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	Private Placement
Type of instrument Non-convertible Securities	Non-Convertible Debentures (Including Market Linked Debentures)
Date of raising funds	-
Amount raised in Rs. crore	-
Report filed for quarter ended	30-September-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	-

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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:

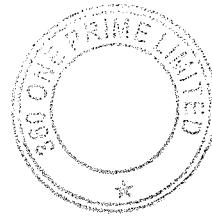
- a. Deviation in the objects or purposes for which the funds have been raised.
- b. Deviation in the amount of funds actually utilized as against what was originally disclosed.

Signature:



Name of signatory: Mr. Sanjay Wadhwa

Designation: Chief Financial Officer



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CIN: U65990MH1994PLC080646

Annexure II

Rs. in Crore

Column A	Column B	Column C ⁱ	Column D ⁱⁱ	Column E ⁱⁱⁱ	Column F ^{iv}	Column G ^v	Column H ^{vi}	Column I ^{vii}	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									
ASSETS															
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						
Total					4,309.92	1,003.97	1,675.91		6,989.80			-	3,610.95	3,610.95	
LIABILITIES															
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						
Total					4,309.92		1,119.32		5,429.24				3,610.95	3,610.95	
Cover on Book Value					1.00										
Cover on Market Valueix													1.00	1.00	
		Exclusive Security Cover Ratio	NA		Pari-Passu Security Cover Ratio (Refer Note 6)								Refer Note 3		

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
DN: c=IN, st=Maharashtra,
2.5.4.201=154e7099ff8e444201ad2c5d3a8f8ebc11803a3f7
ccee1e1e3058a5c, postalCode=400013, street=2ND FLOOR,IIFL
CENTRE,KANAJA CITY, SENAPATI BAPAT MARG,LOWER PAREL,
MUMBAI,Mumbai,Maharashtra-400013,
pseudonym=d3544fcb23c3b39981124fb70671cc8,
serialNumber=185e5a592b2c140a8d179e9e9d3d6180201502b0
3db46d659181c1a717, ou=C&COMPANY, ou=IIFL WEALTH PRIME
LIMITED, ou=NIRAJ KUMAR MURARKA
Date: 2023.10.31 11:50:17 +05'30'



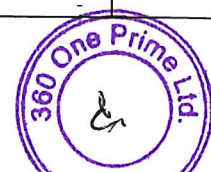
360 ONE PRIME LIMITED
(FORMERLY KNOWN AS IIFL WEALTH PRIME LIMITED)
CIN: U65990MH1994PLC080646

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 II: Statement of Related Party Transactions for the half year ended September 30, 2023

(Rs. In Crore)

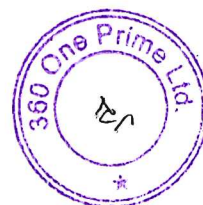
Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
Inter corporate deposits given						
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)	-	-	-	7.00	-	7.00
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	402.00	-	402.00
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	76.00	-	-	-	76.00
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	179.00	-	179.00
Inter corporate deposits received back						
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)	-	-	-	7.00	-	7.00
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	402.00	-	402.00
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	76.00	-	-	-	76.00
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	141.00	-	141.00
Inter corporate deposits taken						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	923.00	-	-	-	923.00
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	2.00	-	2.00
Inter corporate deposits repaid						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	1,323.00	-	-	-	1,323.00
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	2.00	-	2.00
Interest income on inter corporate deposits						
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	0.41	-	0.41
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.11	-	-	-	0.11
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	0.11	-	0.11
Interest expense on inter corporate deposits						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	2.74	-	-	-	2.74
Interest expense on non convertible debenture						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.05	-	-	-	0.05
Redemption/buy back of non convertible debenture						
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	1.29	-	1.29
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	320.78	-	-	-	320.78
Issue of non convertible debenture						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	32.00	-	-	-	32.00



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Email id: nbfc-compliance@iiflw.com
Website: www.iiflwealthprime.com

Annexure II: Statement of Related Party Transactions for the half year ended September 30, 2023

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	(Rs. In Crore)
						Total
Sale of investment						
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	438.32	-	438.32
Kyrush Investments	-	-	-	-	25.00	25.00
Loan given						
Kyrush Investments	-	-	-	-	74.66	74.66
Loan received back						
Kyrush Investments	-	-	-	-	99.66	99.66
Interest income on loan						
Kyrush Investments	-	-	-	-	2.06	2.06
Fees/Expenses incurred/Reimbursed or services taken						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	1.03	-	-	-	1.03
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	0.01	-	0.01
IIFL Management Services Limited (Formerly known as India Infoline Insurance Services Limited)	-	-	-	-	0.05	0.05
IIFL Securities Limited	-	-	-	-	0.72	0.72
Corporate social responsibility (CSR)						
360 One Foundation (Formerly known as IIFLW CSR Foundation)	-	-	-	2.99	-	2.99
Dividend Paid						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	113.03	-	-	-	113.03
Allocation / Reimbursement of expenses paid						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.28	-	-	-	0.28
Other funds paid						
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	18.87	-	18.87
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	0.04	-	0.04
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	1.28	-	-	-	1.28
Other funds received						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.36	-	-	-	0.36
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)	-	-	-	0.01	-	0.01



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Email id: nbfc-compliance@iiflw.com
Website: www.iiflwealthprime.com

Annexure II: Statement of Related Party Transactions for the half year ended September 30, 2023

(Rs. In Crore)

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

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
Sundry payables						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.84	-	-	-	0.84
IIFL Management Services Limited (Formerly known as India Infoline Insurance Services Limited)	-	-	-	-	0.01	0.01
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	0.04	-	0.04
Sundry receivables						
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)	-	-	-	0.01	-	0.01
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	6.02	-	6.02
Kyrush Investments	-	-	-	-	0.01	0.01
Receivables from broker						
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	2.10	-	2.10
Inter corporate deposits given						
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	38.00	-	38.00
Issue non convertible debenture						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	134.99	-	-	-	134.99
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	29.08	-	29.08
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	16.99	-	16.99
Investments in non convertible debenture						
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	6.59	-	-	-	6.59
IIFL Home Finance Limited	-	-	-	-	2.11	2.11

