



April 22, 2024

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

Dear Sir/Madam,

Subject: Outcome of Meeting of Board of Directors of 360 ONE Prime Limited (Formerly known as IIFL Wealth Prime Limited) [A wholly owned subsidiary of “360 ONE WAM LIMITED (Formerly Known as IIFL Wealth Management Limited”)] held on April 22, 2024.

With reference to the above and pursuant to the requirements of Regulation 51(2) and 52(1) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations, 2015**”), as amended, read with Part B of Schedule III thereto, we wish to inform you, that the Board of Directors of 360 ONE Prime Limited (“**the Company**”) at its Meeting held on April 22, 2024, has inter-alia approved:

- Audited/ Unaudited Financial Results of the Company for the quarter and financial year ended March 31, 2024;
- Audit Report on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2024;

Further, we have enclosed the following:

- Audit Report on the Financial Results along with Audited Financial Results, for the quarter and financial year ended March 31, 2024, as ‘**Annexure I**’
- Disclosure of applicable line items in accordance with Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as part of the Audited Financial Results of the Company.
- Statement indicating the utilisation of the issue proceeds of Non-Convertible Securities and Material Deviation(s) (if any) pursuant to Regulation 52(7) and 52 (7A) respectively of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as ‘**Annexure II**’

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

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

CIN: U65990MH1994PLC080646



- 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 & public issue basis, as '**Annexure III**'
- Disclosure in accordance with the SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 and pursuant to email communication received from BSE Limited, details of outstanding Qualified Borrowings and Incremental Qualified Borrowings is enclosed herewith as '**Annexure IV**'.
- Declaration of unmodified opinion pursuant to Regulation 52(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as '**Annexure V**'
- Statement of Related Party Transactions for the half year ended March 31, 2024, as '**Annexure VI**'

The meeting of the Board of Directors commenced at 01.45 P.M. (IST) and concluded at 5.10 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 <https://www.360.one/wealth-management/prime/>

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 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 & public issue offer document/ information memorandum. 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 & Compliance Officer
Membership No: A25871
Email: nbfc-compliance@360.one

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Annexure I

360 ONE PRIME LIMITED
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STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs. in Crore)

SR. No.	Particulars	Quarter ended			Year ended	
		March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
		Audited (Refer Note 8)	Unaudited	Audited (Refer Note 8)	Audited	Audited
1	Revenue from operations					
(a)	Interest income	190.89	170.70	138.66	700.13	509.30
(b)	Dividend & Distribution income on investments	0.01	0.14	0.96	0.93	1.94
(c)	Fees and commission income	1.40	0.20	17.28	1.60	17.57
(d)	Net gain on fair value changes	29.28	38.18	31.72	191.44	143.00
	Total revenue from operations	221.58	209.22	188.62	894.10	671.81
2	Other income	3.11	-	-	3.11	-
3	Total income (1+2)	224.69	209.22	188.62	897.21	671.81
	Expenses					
(a)	Finance costs	150.96	111.90	91.59	490.08	342.83
(b)	Impairment on financial instruments	3.58	1.84	3.09	3.38	(1.25)
(c)	Employee benefits expenses	12.53	11.26	4.43	43.53	20.34
(d)	Depreciation, amortization and impairment	0.73	0.53	0.11	1.58	0.38
(e)	Others expenses	5.66	3.53	6.95	19.50	17.00
4	Total expenses	173.46	129.06	106.17	558.07	379.30
5	Profit before tax (3-4)	51.23	80.16	82.45	339.14	292.51
6	Tax expense:					
(a)	Current tax	28.81	5.72	35.23	69.70	85.24
(b)	Deferred tax	(6.08)	2.25	(20.56)	(4.19)	(27.25)
7	Profit for the period/year (5-6)	28.50	72.19	67.78	273.63	234.52
8	Other comprehensive income					
(a)	(i) Items that will not be reclassified to profit or loss					
	- Remeasurements of Employee Benefits	(0.07)	0.02	0.07	(0.19)	(0.20)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.01	(0.01)	(0.02)	0.04	0.05
	Subtotal (a)	(0.06)	0.01	0.05	(0.15)	(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	-	-	-	-	-
	Subtotal (b)	-	-	-	-	-
	Other comprehensive income (a+b)	(0.06)	0.01	0.05	(0.15)	(0.15)
9	Total comprehensive income for the period/year (7+8) (Comprising profit and other comprehensive income for the period/year)	28.44	72.20	67.83	273.48	234.37
10	Earnings per equity share (Face value Rs. 10 each) *					
	Basic (Rs.)	0.93	2.36	2.22	8.96	7.68
	Diluted (Rs.)	0.93	2.36	2.22	8.96	7.68

* EPS for Period Ended is not annualised



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Notes:

1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2024

(Rs. in Crore)

Sr. No.	Particulars	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	321.22	314.67
(b)	Derivative financial instruments	-	0.82
(c)	Receivables		
	(I) Trade receivables	4.04	17.54
	(II) Other receivables	-	-
(d)	Loans	6,366.75	4,908.65
(e)	Investments	1,390.22	2,422.88
(f)	Other financial assets	7.16	10.60
2	Non-Financial Assets		
(a)	Current tax assets (net)	26.95	39.94
(b)	Deferred tax assets (net)	2.07	-
(c)	Property, plant and equipment	7.14	0.75
(d)	Intangible assets under development	-	1.94
(e)	Other intangible assets	1.95	-
(f)	Right to use assets	0.98	0.37
(g)	Other non-financial assets	4.31	1.54
	Total Assets	8,132.79	7,719.70
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	159.91	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	25.67	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)	Debt securities	5,263.55	5,313.76
(d)	Borrowings (other than debt securities)	1,081.61	601.48
(e)	Subordinated liabilities	151.48	155.64
(f)	Finance Lease Obligation	1.02	0.39
(g)	Other financial liabilities	6.48	115.25
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	-	29.85
(b)	Provisions	1.88	1.14
(c)	Deferred tax liabilities (net)	-	2.15
(d)	Other non-financial liabilities	2.06	2.14
3	EQUITY		
(a)	Equity share capital	305.49	305.49
(b)	Other equity	1,133.64	1,091.42
	Total Liabilities and Equity	8,132.79	7,719.70



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2. Statement of cash flows for the year ended March 31, 2024:

(Rs. in Crore)

Particulars	For the year ended March 31, 2024 Audited	For the year ended March 31, 2023 Audited
A. Cash flows from operating activities		
Net profit before taxation	339.14	292.51
Adjustments for:		
Depreciation & amortisation	1.58	0.38
Provisions for gratuity and leave encashment	0.26	0.21
Net gain on fair value changes in Financial Instrument : Investments	(222.01)	(162.16)
Impairment on Financial Instruments	3.38	(1.25)
Mark to Market on Derivative Financial Instrument	58.13	(17.06)
Mark to Market on Borrowings	20.98	24.87
Interest Income	(700.13)	(509.30)
Finance Cost	490.08	342.83
Dividend Income	(0.93)	(1.94)
Interest received	673.31	484.91
Interest paid	(469.54)	(684.90)
Dividend received	0.93	1.94
Operating profit before working capital changes	195.18	(228.96)
Changes in working Capital :		
(Increase)/ Decrease in Financial/Non-financial Assets	14.09	(4.14)
Increase/ (Decrease) in Financial/Non-financial Liabilities	(92.46)	88.40
Cash (used in)/generated from operations	116.81	(144.70)
Decrease/(Increase) in Loans	(1,432.04)	(974.88)
Cash generated (used in) operating activities	(1,315.23)	(1,119.58)
Net income tax (paid) / refunds	(86.56)	(70.26)
Net cash generated (used in) operating activities (A)	(1,401.79)	(1,189.84)
B. Cash flows from investing activities		
Purchase of investments	(3,226.54)	(1,958.51)
Sale of investments/Income on Investments	4,478.60	2,192.50
(Purchase)/sale of Property, plant and equipment (includes intangible assets)-Net	(7.69)	(2.37)
Net cash generated from investing activities (B)	1,244.37	231.62
C. Cash flows from financing activities		
Dividend Paid	(231.26)	(109.97)
Non-convertible debenture (including Subordinated Liabilities)- taken	2,164.49	3,397.51
Non-convertible debenture (including Subordinated Liabilities)- repaid	(1,906.26)	(3,017.14)
Commercial paper issued/(repaid) - Net	(344.50)	178.60
Borrowings taken/(repaid) - Net	481.50	500.00
Net cash generated from financing activities (C)	163.97	949.00
Net (decrease)/increase in cash and cash equivalents (A+B+C)	6.55	(9.22)
Opening Cash & cash equivalents	314.67	323.89
Closing Cash & cash equivalents	321.22	314.67
Reconciliation of Cash & cash equivalents with the Balance Sheet:		
Cash and Cash Equivalents as per Ind AS 7	321.22	314.67
Add: In Fixed deposits with maturity more than 3 months	-	-
Cash & cash equivalents	321.22	314.67



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Notes:

3. These financial results for the quarter ended and year ended March 31, 2024, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on April 22, 2024. The Statutory Auditors have conducted audit and have issued unmodified opinion on the financial results for the quarter ended and year ended March 31, 2024. These financial results have been extracted from the audited 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 are issued/ made applicable.

5. The Board of Directors in their meeting held on April 22, 2024 have recommended a final dividend of Rs. 0.50 per equity share for the financial year 2023-24 amounting to Rs. 15.27 crore, subject to approval of the shareholders in the forthcoming Annual General Meeting of the Company.

6. The Board of Directors vide circular resolution dated December 07, 2023 & February 29, 2024 has declared and approved interim dividend of Rs. 2.62 per equity share & Rs. 1.25 per equity share respectively, total amounting to Rs. 118.23 crore, which has been paid as well during the financial year.

7. 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.

8. The figures for the quarter ended March are balancing figures between audited figure in respect to the full financial year and year to date figures upto the end of third quarter of the same financial year, which was 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, 2024 and March 31, 2023 :

(Rs. In Crore)

Sr. No.	Particulars	March 31, 2024		March 31, 2023	
		To ARCs	To other transferees No. transferees	To ARCs	To other transferees No. transferees
1	No. of accounts sold (No.s)	-	-	-	-
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 year ended March 31, 2024 and March 31, 2023.

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

11. 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, 2024 are being utilized as per the objects stated in the offer document.

12. 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.

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

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

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



Himanshu Jain
Himanshu Jain

Whole Time Director and CEO
(DIN: 02052409)

Place : Mumbai
Date : April 22, 2024



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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 year ended March 31, 2024

SR. No.	Particulars	March 31, 2024	March 31, 2023
1	Debt - equity ratio ¹	4.63	4.41
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	1,434.15	1,394.18
8	Net profit after tax (Rs. in crore)	273.63	234.52
9	Earnings per equity share :		
(a)	Basic (Rs.)	8.96	7.68
(b)	Diluted (Rs.)	8.96	7.68
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	0.82	0.80
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	30.50%	34.91%
19	Sector specific equivalent ratio:		
(a)	Capital to risk-weighted assets ratio ⁷	21.23%	19.78%
(b)	Liquidity coverage ratio ⁷	123.55%	114.06%
(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 + Derivative Component of Debt Liabilities) / total equity.
- Debt service coverage ratio and interest service coverage ratio shall not be applicable for Banks or Non Banking Financial Companies/Housing Finance Companies registered with the Reserve Bank of India as per Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Net worth is equal to equity capital plus other equity less Capital redemption reserve and Impairment loan reserve and deferred expenses.
- The Company is a Non-Banking Financial Company registered under the Reserve Bank of India Act, 1934, hence these ratios are generally not applicable.
- Total debts to total assets = (Debt securities + Borrowings (other than debt securities) + Subordinated liabilities + Derivative Component of Debt 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. Also effect of the proposed dividend has been reckoned in determining capital funds for the purpose of computation of capital adequacy ratio.



Independent Auditors' Report on Audited Quarterly and Year to Date Financial Results of the Company Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

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

Report on the Audit of Financial Results

Opinion

We have audited the accompanying Financial Results of 360 One Prime Limited (formerly known as "IIFL Wealth Prime Limited") ("the Company") for the quarter and year ended March 31, 2024 (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 Statement:

- i. is presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SAs"), 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 Statements under the provisions of 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 audit opinion.

Board of Directors' Responsibility for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of Statement that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down under applicable accounting standards prescribed under section 133 of the Act, read with relevant 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 Statement, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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

Our objectives are to obtain reasonable assurance about whether the Statement 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 SAs 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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.
- Obtain an understanding of internal control 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 with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of management'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 auditors' 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.
- Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

- As described in Note 8 of the financial results, the figures of the quarter ended March 31 in each of the financial year are the balancing figures between the audited figures in respect of the full financial year and the reviewed year to date figures up to the third quarter of the respective financial year.

Our opinion is not modified in respect of this matter.

Place: Mumbai
Date: April 22, 2024
UDIN: 24414420BKASKD3802



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

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

Shweta Singhal
Partner
Membership No: 414420

April 22, 2024

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

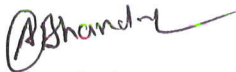
Dear Sir/Madam,

Subject: Submission of Statement of Material Deviations as per the Regulation 52(7) and (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 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 ended March 31, 2024.

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
Membership No: A25871
Email: nbfc-compliance@360.one



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

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

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
360 ONE PRIME LIMITED	INE248U07EX6	Public Issue	Non-Convertible Debentures	18-Jan-24	38,53,51,000	38,53,51,000	No	NA	NA
360 ONE PRIME LIMITED	INE248U07EV0	Public Issue	Non-Convertible Debentures	18-Jan-24	96,30,81,000	96,30,81,000	No	NA	NA
360 ONE PRIME LIMITED	INE248U07EU2	Public Issues	Non-Convertible Debentures	18-Jan-24	7,33,02,000	7,33,02,000	No	NA	NA
360 ONE PRIME LIMITED	INE248U07EQ0	Public Issues	Non-Convertible Debentures	18-Jan-24	4,88,86,56,000	4,88,86,56,000	No	NA	NA
360 ONE PRIME LIMITED	INE248U07ET4	Public Issues	Non-Convertible Debentures	18-Jan-24	7,02,41,000	7,02,41,000	No	NA	NA
360 ONE PRIME LIMITED	INE248U07EW8	Public Issues	Non-Convertible Debentures	18-Jan-24	2,71,00,21,000	2,71,00,21,000	No	NA	NA
360 ONE PRIME LIMITED	INE248U07ES6	Public Issues	Non-Convertible Debentures	18-Jan-24	11,63,53,000	11,63,53,000	No	NA	NA
360 ONE PRIME LIMITED	INE248U07ER8	Public Issues	Non-Convertible Debentures	18-Jan-24	79,29,95,000	79,29,95,000	No	NA	NA
360 ONE PRIME LIMITED	INE248U07EY4	Private Placement	Non-Convertible Debentures (Market Linked Debentures)	31-Jan-24	1,50,00,000	1,50,00,000	No	NA	NA

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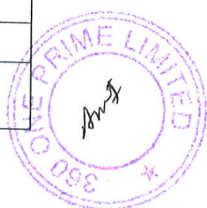
360 ONE PRIME LIMITED	INE248 U07EZ1	Private Placement	Non-Convertible Debentures (Market Linked Debentures)	14-Feb-24	50,00,00,000	50,00,00,000	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07EZ1	Private Placement	Non-Convertible Debentures (Market Linked Debentures)	27-Feb-24	35,00,00,000	35,00,00,000	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FA1	Private Placement	Non-Convertible Debentures	28-Feb-24	4,00,00,00,000	4,00,00,00,000	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FA1	Private Placement	Non-Convertible Debentures (Market Linked Debentures)	14-Mar-24	1,00,00,00,000	1,00,00,00,000	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FB9	Private Placement	Non-Convertible Debentures (Market Linked Debentures)	07-Mar-24	1,00,00,00,000	1,00,00,00,000	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07EX6	Public Issues	Non-Convertible Debentures	18-Jan-24	38,53,51,000	38,53,51,000	No	NA	NA

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	Public issue/ Private placement
Type of instrument Non-convertible Securities	Non-Convertible Debentures (Including Market Linked Debentures)
Date of raising funds	18-01-2024,31-01-2024,14-02-2024,27-02-2024,28-02-2024,07-03-2024,14-03-2024
Amount raised in Rs. crore	18,35,00,00,000
Report filed for quarter ended	31-March-24
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

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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

Deviation could mean:

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

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




Name of signatory: **Mr. Sanjay Wadhwa**
Designation: **Chief Financial Officer**

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

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April 22, 2024

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

Subject: - Security Cover Certificate

Ref: Regulation 54 (3) and 56 (1) (d) with respect to maintenance of Security cover of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir(s)/Madam(s),

Pursuant to Regulation 54(3) and 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed certificate by statutory auditors of the Company, M/s. Singhi & Co., Chartered Accountants, regarding maintenance of Security cover for the listed non-convertible debentures issued by the Company on private placement & public issue basis and outstanding as on March 31, 2024.

Please take the same on your record.

For 360 ONE Prime Limited

(formerly known as IFL Wealth Prime Limited)

Amit Bhandari

Company Secretary & Compliance Officer

Membership No: A25871

Email: nbfc-compliance@360.one

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

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

Annexure II

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					
		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)	Total Value(=K+L+M+ N)	
		Book Value	Book Value	Yes/No	Book Value	Book Value									
ASSETS															
	Property, Plant and Equipment			Yes		0.10		7.03	7.13					0.10	
	Capital Work-in- Progress							-	-						
	Right of Use Assets														
	Goodwill														
	Intangible Assets														
	Intangible Assets under Development							-	-						
	Investments (Note 4)			Yes		647.26		-	647.26						
	Loans (Note 5)			Yes	4,447.78	1,940.44		-	6,388.22				4,447.68	4,447.68	
	Inventories														
	Trade Receivables							4.04	4.04						
	Cash and Cash Equivalents							321.22	321.22						
	Bank Balances other than Cash and Cash Equivalents														
	Others														
	Total				4,447.78	2,587.80		332.29	7,367.87				4,447.78	4,447.78	
LIABILITIES															
	Debt securities to which this certificate pertains			Yes	4,396.87				4,396.87				4,396.87	4,396.87	
	Other debt sharing pari-passu charge with above debt														
	Other Debt														
	Subordinated debt							151.48	151.48						
	Borrowings														
	Bank					729.15		-	729.15						
	Debt Securities	not to be filled						1,043.88	1,043.88						
	Others														
	Trade payables							25.67	25.67						
	Lease Liabilities														
	Provisions														
	Others														
	Total				4,396.87	729.15		1,221.03	6,347.05				4,396.87	4,396.87	
	Cover on Book Value					1.01									
	Cover on Market Values												1.01	1.01	
		Exclusive Security Cover Ratio	NA		Pari-Passu Security Cover Ratio (Refer Note 1)									Refer Note 3	

Notes:

- 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 audited financial statement. Since, Loan is an asset in the form of the receivables, management is of the view that the carrying value is the best possible estimate of market values.
- Amounts pertaining to assets pledged have been restricted to stipulated security cover of respective NCDs, for the purpose of computation of Security cover.
- The above values are the carrying values which have been extracted from the audited financial statement for the year ended March 31, 2024
- Including interest income but excluding expected credit loss

For 360 ONE PRIME LIMITED

Authorized Signatory



Disclosure pursuant to Chapter XII of SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, the following details are provided for the financial year ending March 31, 2024

Sr. No.	Particulars	Rs. In Crores
1.	Outstanding Qualified Borrowings at the start of the financial year *	3,967
2.	Outstanding Qualified Borrowings at the end of the financial year *	4,526
3.	Highest credit rating of the company	AA/(Stable)
4.	Incremental borrowing done during the year (qualified borrowing) *	2475
5.	Borrowings by way of issuance of debt securities during the year * (Issue price is as per Face value)	2165

*Rounded off to the nearest integer

Please take the same on your record.

For 360 ONE Prime Limited

(formerly known as IFL Wealth Prime Limited)

Amit Bhandari

Company Secretary & Compliance Officer

Membership No: A25871

Email: nbfc-compliance@360.one

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

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

April 22, 2024

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

Dear Sir/Madam,

Subject: Declaration of unmodified opinion pursuant to Regulation 52(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Amit Bhandari, Company Secretary of 360 ONE Prime Limited (Formerly known as IIFL Wealth Prime Limited) (“the Company”) (CIN: U65990MH1994PLC080646) having registered office at 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai 400013, hereby declare that the statutory auditors of the Company, M/s. Singhi & Company, Chartered Accountants (Firm Registration No. 302049E) have issued an audit report with unmodified opinion on the annual audited financial results of the Company for the year ended March 31, 2024.

The declaration is given in compliance with Regulation 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015) as amended from time to time and financial results and auditor’s report is enclosed below.

Kindly take the same on record.

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

Amit Bhandari
Company Secretary & Compliance Officer
Membership No: A25871
Email: nbfc-compliance@360.one

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

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

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

Annexure VI

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: https://www.360.one/wealth-management/prime

Statement fo Related Party Tansactions for the half year ended March 31, 2024

(Rs. In Crore)

Nature of Transaction	Director/Key Managerial Person	Holding Company	Fellow Subsidiaries	Other Related Parties	Total
Inter corporate deposits given					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	596.00	-	-	596.00
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)	-	-	116.00	-	116.00
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	309.00	-	309.00
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	849.00	-	849.00
Inter corporate deposits received back					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	596.00	-	-	596.00
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)	-	-	116.00	-	116.00
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	309.00	-	309.00
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	887.00	-	887.00
Inter corporate deposits taken					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	2,132.00	-	-	2,132.00
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	37.00	-	37.00
Inter corporate deposits repaid					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	2,132.00	-	-	2,132.00
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	37.00	-	37.00
Interest income on inter corporate deposits					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.26	-	-	0.26
360 ONE Asset Management Limited (Formerly known as IIFL Asset Management Limited)	-	-	0.90	-	0.90
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	0.80	-	0.80
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	0.50	-	0.50
Interest expense on inter corporate deposits					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	2.70	-	-	2.70
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	0.01	-	0.01
Interest expense on non convertible debenture					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.82	-	-	0.82
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	0.70	-	0.70
Redemption/buy back of non convertible debenture					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	216.35	-	-	216.35
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	91.19	-	91.19
Issue of non convertible debenture					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	100.10	-	-	100.10
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	25.00	-	25.00



360 ONE PRIME LIMITED
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CIN: U65990MH1994PLC080646

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Telephone +91 22 4876 5600, Fax +91 22 4875 5606
Email id: nbfc-compliance@iiflw.com
Website: <https://www.360.one/wealth-management/prime>

Statement fo Related Party Tansactions for the half year ended March 31, 2024

Nature of Transaction	Director/Key Managerial Person	Holding Company	Fellow Subsidiaries	Other Related Parties	(Rs. In Crore)
					Total
Sale of investment					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	271.14	-	-	271.14
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	394.08	-	394.08
Purchase of investment					
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	139.20	-	139.20
Madhu Bhagat	-	-	-	0.65	0.65
Loan given					
Kyrush Investments	-	-	-	113.60	113.60
Loan received back					
Kyrush Investments	-	-	-	26.35	26.35
Interest income on loan					
Kyrush Investments	-	-	-	0.95	0.95
Fees/Expenses incurred/Reimbursed or services taken					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	11.16	-	-	11.16
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	1.38	-	1.38
IIFL Management Services Limited (Formerly known as India Infoline Insurance Services Limited)	-	-	-	0.02	0.02
IIFL Securities Limited	-	-	-	1.18	1.18
Corporate social responsibility (CSR)					
360 One Foundation (Formerly known as IIFLW CSR Foundation)	-	-	2.22	-	2.22
Dividend Paid					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	118.23	-	-	118.23
Allocation / Reimbursement of expenses paid					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	3.31	-	-	3.31
Other funds paid					
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	31.64	-	31.64
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	0.05	-	0.05
Other funds received					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	0.00*	-	-	-
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	0.09	-	0.09



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 Telephone +91 22 4876 5600, Fax +91 22 4875 5606
 Email id: nbfc-compliance@iiflw.com
 Website: <https://www.360.one/wealth-management/prime>

Statement fo Related Party Tansactions for the half year ended March 31, 2024

(Rs. In Crore)

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

Nature of Transaction	Director/Key Managerial Person	Holding Company	Fellow Subsidiaries	Other Related Parties	Total
Sundry payables					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	13.84	-	-	13.84
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	1.26	-	1.26
Sundry receivables					
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	0.05	-	0.05
Receivables from broker					
360 One Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	1.59	-	1.59
Loan Given					
Kyrush Investments	-	-	-	88.12	88.12
Borrowings through non convertible debenture					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	76.67	-	-	76.67
360 ONE Investment Adviser and Trustee Services Limited (Formerly known as IIFL Investment Adviser and Trustee Services Limited)	-	-	-	19.28	19.28
360 ONE Portfolio Managers Limited (Formerly known as IIFL Wealth Portfolio Managers Limited)	-	-	-	17.86	17.86
Investments in non convertible debenture					
360 ONE WAM Limited (Formerly known as IIFL Wealth Management Limited)	-	7.13	-	-	7.13
IIFL Home Finance Limited	-	-	-	2.20	2.20

*Amount is less than rupees one lakh

