



July 26, 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] held on July 26, 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 July 26, 2024, has inter-alia approved:

- Unaudited Financial Results of the Company for the quarter ended June 30, 2024;
- Limited Review Report on the unaudited Financial Results of the Company for the quarter ended June 30, 2024;

Further, we have enclosed the following:

- Unaudited Financial Results of the Company for the quarter ended June 30, 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 Unaudited Financial Results of the Company.
- Limited Review Report on the unaudited financial results for the quarter ended June 30, 2024, as ‘Annexure II’
- 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 III’

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

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 IV**'

The meeting of the Board of Directors commenced at 04.30 P.M. (IST) and concluded at 6.10 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: nbc-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 nbc-compliance@360.one <https://www.360.one/wealth-management/prime/>

CIN: U65990MH1994PLC080646

Annexure I

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

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

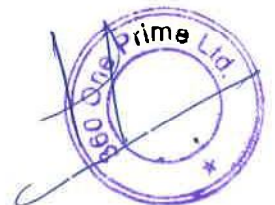
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(₹ In Crore)

Sr No	Particulars	Quarter ended			Year ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Unaudited	Unaudited (Refer note 5&6)	Unaudited (Refer note 6)	Audited (Refer note 6)
1	Revenue from operations				
(a)	Interest income	211.47	190.89	160.09	700.13
(b)	Dividend	0.01	0.01	0.37	0.93
(c)	Fees and commission income	3.77	1.40	-	1.60
(d)	Net gain on fair value changes	52.21	29.28	84.12	191.44
	Total Revenue from operations	267.46	221.58	244.58	894.10
2	Other Income	-	3.11	-	3.11
3	Total Income (1+2)	267.46	224.69	244.58	897.21
	Expenses				
(a)	Finance costs	150.69	150.96	104.93	490.08
(b)	Impairment on financial instruments	0.28	3.58	(2.94)	3.38
(c)	Employee benefits expense	11.59	12.53	9.51	43.53
(d)	Depreciation amortisation and impairment expenses	0.72	0.73	0.11	1.58
(e)	Other expenses	2.18	5.66	5.04	19.50
4	Total Expenses	165.46	173.46	116.65	558.07
5	Profit before tax (3- 4)	102.00	51.23	127.93	339.14
6	Tax Expense:				
(a)	Current Tax	16.05	28.81	11.62	69.70
(b)	Deferred Tax	7.45	(6.08)	14.18	(4.19)
7	Profit for the period/year (5-6)	78.50	28.50	102.13	273.63
8	Other Comprehensive Income				
(a)	(I) Items that will not be reclassified to profit or loss				
	-Remeasurements of Employee Benefits	*0.00	(0.07)	(0.03)	(0.19)
	(II) Income tax relating to items that will not be reclassified to profit or loss	*0.00	0.01	0.01	0.04
	Sub total (a)	0.00	(0.06)	(0.02)	(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)	-	(0.06)	(0.02)	(0.15)
9	Total Comprehensive Income for the period/year (7+8) (Comprising Profit and other Comprehensive Income/(Loss) for the period/year)	78.50	28.44	102.11	273.48
10	Earnings per equity share (Face value Rs. 10 each) **				
	Basic (₹)	2.57	0.93	3.34	8.96
	Diluted (₹)	2.57	0.93	3.34	8.96

* Amount less than 1 lakh.

** EPS for period ended is not annualised.



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

CIN: U65990MH1994PLC080646

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

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

Email id: nbfc-compliance@360.one

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

Notes:

1. These financial results for the quarter ended June 30, 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 July 26, 2024. The Statutory Auditors have issued limited review report with unmodified conclusion on the financial results for the quarter ended June 30, 2024.

2. The above financial results have been prepared in the format specified in Division III of Schedule III of Companies Act, 2013 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and in accordance with Indian Accounting Standards ("IND AS") notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) rules, 2016, prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Any application guidance/clarification/directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ made applicable. Further the Company has applied its accounting policies in the preparation of these financial results consistent with those followed in the annual financial statements for the year ended March 31, 2024.

3. The Board of Directors in their meeting held on July 26, 2024 has declared and approved interim dividend of Rs. 1.15 per equity share amounting to Rs. 35.13 crore.

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

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

5. The figures for the quarter ended March 31, 2024 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.

6. The financial results for quarter ended June 2023, quarter ended March 2024 and for the year ended March 31 2024 were reviewed/audited by erstwhile statutory auditors.

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

i) Details of assets transferred during the period ended June 30, 2024 and June 30, 2023 :

(Rs. In Crore)

Sr. No.	Particulars	June 30, 2024		June 30, 2023	
		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 June 30, 2023 and June 30, 2024.

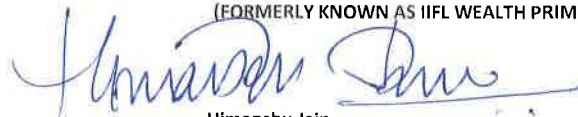
8. Pursuant to Regulation 52(7) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, Proceeds of Non-Convertible Debentures (NCDs) issued by the Company and outstanding as on June 30, 2024 are being utilized as per the objects stated in the offer document.

9. 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.

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

11. Previous period/year figures have been regrouped 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 : July 26, 2024

Place: Mumbai



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

CIN: U65990MH1994PLC080646

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

Email id: nbfc-compliance@360.one

Website: <https://www.360.one/wealth-management/prime>

Annexure I : Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the period ended June 30, 2024

SR. No.	Particulars	June 30, 2024	June 30, 2023
1	Debt - equity ratio ¹	4.65	4.87
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	1,497.15	1,381.37
8	Net profit after tax (Rs. in crore)	78.50	102.13
9	Earnings per equity share :		
(a)	Basic (Rs.)	2.57	3.34
(b)	Diluted (Rs.)	2.57	3.34
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	0.81
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	29.35%	41.76%
19	Sector specific equivalent ratio		
(a)	Capital to risk-weighted assets ratio ⁷	20.72%	21.71%
(b)	Liquidity coverage ratio ⁸	1063.52%	119.71%
(c)	Gross stage 3	0.00%	0.00%
(d)	Net stage 3	0.00%	0.00%

Notes:

- Debt-equity ratio = (Debt securities + Borrowings (other than debt securities) + Subordinated liabilities + Derivative component of Debts 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 expenditure.
- 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 Debts Liabilities) / total assets.
- Net profit margin = Net profit after tax / total income.
- Capital to risk-weighted assets ratio is 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.
- Liquidity coverage ratio is calculated as on June,30 position and as per the RBI guidelines.



KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on unaudited quarterly 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) Regulations, 2015, as amended.

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 ended June 30, 2024, together with the notes thereon, (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations'), duly initialled by us for identification.
2. This Statement, which is the responsibility of the Company's Management of the Company and has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 26, 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder, the circulars, guidelines and directions issued by Reserve Bank of India ('RBI') from time to time, as applicable and other recognised accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement 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 Regulations, 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, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under Section 133 of the Act.

LLPIN : AAH - 3437

3RD FLOOR, PRO1 BUSINESS CENTER, SENAPATI BAPAT ROAD, PUNE – 411 016

REGISTERED OFFICE : ESPLANADE HOUSE, 29, HAZARIMAL SOMANI MARG, FORT, MUMBAI 400 001
TEL.: (91) (20) 2 5 6 7 1 5 1, FAX: (91) (20) 2567 6427

5. We draw attention to
- a) the financial statements of the Company for the quarter and year ended March 31, 2024, were audited by the erstwhile statutory auditor whose audit report dated April 22, 2024, expressed an unmodified opinion on those financial statements. Accordingly, we do not express any opinion on the figures reported in the Statement for the quarter and year ended March 31, 2024.
 - b) the unaudited financial results for the quarter ended June 30, 2023, were reviewed by the erstwhile statutory auditor, whose review report dated July 19, 2023, expressed an unmodified conclusion on those unaudited financial results. Accordingly, we do not express any conclusions on the figures reported in the Statement for the quarter ended June 30, 2023.
 - c) The Statement includes the results for the quarter ended March 31, 2024, being the balancing figure between the audited figures in respect of the full financial year ended on that date and the published unaudited year-to-date figures up to the third quarter ended December 31, 2023 prepared in accordance with the recognition and measurement principles laid down in accordance with Ind AS 34 "Interim Financial Reporting" which were subject to limited review by erstwhile auditors.

Our conclusion on the Statement is not modified in respect of the above matters.

**For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS**

Firm Reg. No.: 104607W/W100166

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ARVIND
KULKARNI

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ANIL ARVIND
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Date: 2024.07.26
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Anil A. Kulkarni

Partner

Membership No. 047576

UDIN: 24047576BKBJLL4520

Place: Pune

Date: July 26, 2024

July 26, 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 June 30, 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)

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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	INE248 U07FC7	Private Placement	Non-Convertible Debentures	15-Apr-24	50,00,00,000.00	50,00,00,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07EZ1	Private Placement	Non-Convertible Debentures	14-May-24	1,02,36,30,000.00	1,02,36,30,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FL8	Public Issues	Non-Convertible Debentures	12-Jun-24	3,05,08,000.00	3,05,08,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FD5	Public Issues	Non-Convertible Debentures	12-Jun-24	69,87,92,000.00	69,87,92,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FK0	Public Issues	Non-Convertible Debentures	12-Jun-24	5,61,77,000.00	5,61,77,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FJ2	Public Issues	Non-Convertible Debentures	12-Jun-24	34,35,66,000.00	34,35,66,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FH6	Public Issues	Non-Convertible Debentures	12-Jun-24	35,82,16,000.00	35,82,16,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FG8	Public Issues	Non-Convertible Debentures	12-Jun-24	1,02,29,02,000.00	1,02,29,02,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FF0	Public Issues	Non-Convertible Debentures	12-Jun-24	13,29,69,000.00	13,29,69,000.00	No	NA	NA

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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	INE248 U07FE3	Public Issues	Non-Convertible Debentures	12-Jun-24	15,66,87,000.00	15,66,87,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FI4	Public Issues	Non-Convertible Debentures	12-Jun-24	4,82,77,000.00	4,82,77,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FM6	Public Issues	Non-Convertible Debentures	12-Jun-24	18,24,26,000.00	18,24,26,000.00	No	NA	NA
360 ONE PRIME LIMITED	INE248 U07FN4	Private Placement	Non-Convertible Debentures	19-Jun-24	2,00,00,000.00	2,00,00,000.00	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
Date of raising funds	15-April-2024, 14-May-2024, 12-June-2024, 19-June-2024
Amount raised in Rs. crore	655.42
Report filed for quarter ended	30-June-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

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

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Particulars	Remarks
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
For Private Placement - General Corporate Purpose	No	100%	Nil	100%	No Deviation	No Deviation
For Public Issue – (i) For onward lending, financing / refinancing the existing indebtedness of our Company, and/or debt servicing (payment of interest and/or repayment / prepayment of interest and principal of existing borrowings of our Company) and (ii) General Corporate Purpose (upto 25%)	No	100%	Nil	100%	No Deviation	No Deviation

Deviation could mean:

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- 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.

For **360 ONE Prime Limited**

(Formerly Known as IIFL Wealth Prime Limited)



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



Annexure IV

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

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July 26, 2024

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

Subject: - Security Cover Certificate

Ref: Regulation 54 (3) 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) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed certificate by statutory auditors of the Company, M/s. Kalyaniwalla & Mistry LLP, 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 June 30, 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)

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

CIN: U65990MH1994PLC080646

360 ONE PRIME LIMITED
(FORMERLY KNOWN AS IIFL WEALTH PRIME LIMITED)
Annexure II

₹ In Crore

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
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	Debt not backed by any assets offered as security	Elimination (amount in negative)	(Total C to J)	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)	Book Value	Book Value	Book Value	Book Value	Book Value	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	Book Value	Book Value	Book Value	Book Value	Relating to Column F				
ASSETS															
Property, Plant and Equipment	Land	-	-	Yes	0.10	-	6.64	-	-	6.74	-	-	-	0.10	0.10
Capital Work-in- Progress		-	-		-	-	-	-	-	-	-	-	-	-	-
Right of Use Assets		-	-		-	-	1.22	-	-	1.22	-	-	-	-	-
Goodwill		-	-		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-		-	-	1.76	-	-	1.76	-	-	-	-	-
Intangible Assets under Development		-	-		-	-	-	-	-	-	-	-	-	-	-
Investments	Investments at Fair Value	-	421.25	Yes	801.25	-	334.64	-	-	1,557.14	-	-	801.25	-	801.25
Loans	Standard Loan Assets	-	-	Yes	4,743.09	1,195.32	523.00	-	-	6,461.41	-	-	-	4,743.09	4,743.09
Inventories		-	-		-	-	-	-	-	-	-	-	-	-	-
Trade Receivables		-	-		-	-	6.82	-	-	6.82	-	-	-	-	-
Cash and Cash Equivalents		-	-		-	-	453.47	-	-	453.47	-	-	-	-	-
Bank Balances other than Cash and Cash Equivalents		-	-		-	-	3.03	-	-	3.03	-	-	-	-	-
Others		-	-		-	-	47.87	-	-	47.87	-	-	-	-	-
Total			421.25		5,544.44	1,195.32	1,378.46			8,539.46			801.25	4,743.19	5,544.44
LIABILITIES															
Debt securities to which this certificate pertains				Yes	4,966.62	-	-	(21.87)	-	4,944.75	-	-	-	4,966.62	4,966.62
Other debt sharing pari-passu charge with above debt					-	-	-	-	-	-	-	-	-	-	-
Other Debt					-	-	-	-	-	-	-	-	-	-	-
Subordinated debt					-	-	-	-	-	-	-	-	-	-	-
Borrowings			250.00		-	-	-	-	-	250.00	-	-	-	-	-
Bank					-	750.01	-	-	-	750.01	-	-	-	-	-
Debt Securities					-	-	-	1,046.89	-	1,046.89	-	-	-	-	-
Others					-	-	-	-	-	-	-	-	-	-	-
Trade payables					-	-	-	16.98	-	16.98	-	-	-	-	-
Lease Liabilities					-	-	-	1.26	-	1.26	-	-	-	-	-
Provisions					-	-	-	1.95	-	1.95	-	-	-	-	-
Others					-	-	-	25.25	-	25.25	-	-	-	-	-
Total			250.00		4,966.62	750.01		1,070.46		7,037.10				4,966.62	4,966.62
Cover on Book Value															1.12
Cover on Market Values															
		Exclusive Security Cover Ratio	NA		Pari-Passu Security Cover Ratio (Refer Note 1)									Refer Note 2	

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 Annexure 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 results for the quarter ended June 30, 2024. Since, Loan is a asset in the form of the receivables, management is of the view that the carrying value is the best possible estimate of market values.
3. The amount of ₹ (21.87) crore under Column I represents the unamortised balance of cost incurred towards issuance of Non Convertible Debentures.
4. The above values are the carrying values which have been extracted from the unaudited financial statement for the quarter ended June 30, 2024.

For 360 ONE PRIME LIMITED


Authorised Signatory

