August 11, 2026

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai 400 001.
BSE Scrip Code: 542772

The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor, Plot C/1, G Block,
Bandra - Kurla Complex, Bandra (E),
Mumbai 400 051.
NSE Symbol: 360ONE

Dear Sir / Madam,

<u>Subject: Business Responsibility and Sustainability Reporting - Intimation under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations, 2015")</u>

Pursuant to Regulation 34(2)(f) of the Listing Regulations, 2015, please find enclosed Business Responsibility and Sustainability Report for the financial year 2025-2026, which also forms part of the Annual Report for the financial year 2025-2026, submitted to exchanges on August 11, 2026.

Please take the same on your records.

Thanking you,
Yours truly,
For 360 ONE WAM LIMITED

ROHIT S. BHASE
Digitally signed by ROHIT S. BHASE
Date: 2026.08.11 18:15:22 +05'30'

Rohit Bhase
Company Secretary
(ACS: 21409)
Encl.: As above

Business Responsibility and Sustainability Report (BRSR)

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

BRSR CORE - KEY PERFORMANCE INDICATORS (KPIs)

Sr. No.	Attribute	Parameter	Measurement	FY 2025-26	FY 2024-25	Cross - reference to the BRSR
1.	**Greenhouse gas (GHG) footprint** Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard	Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	GHG (CO_2e) Emission in Metric Tonnes (MT)	99.44[1]	0.21	Principle 6, Question 7 of Essential Indicators
		Total Scope 2 emissions (Break-up of the GHG (CO_2e) into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	GHG (CO_2e) Emission in Metric Tonnes (MT)	592.48[2]	381.07	Principle 6, Question 7 of Essential Indicators
		GHG Emission Intensity (Scope 1 + 2)	Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP in Rs. crores	3.23[3]	2.35	Principle 6, Question 7 of Essential Indicators
			Total Scope 1 and Scope 2 emissions (MT) / Number of Employees	0.39[3]	0.32	Principle 6, Question 7 of Essential Indicators
2	Water footprint	Total water consumption	Kilolitres (KL)	17,449[4]	14,350	Principle 6, Question 3 of Essential Indicators
		Water consumption intensity	KL / Rupee adjusted for PPP in Rs. crore	81.37[4]	88.58	Principle 6, Question 3 of Essential Indicators
			KL / Number of Employees	9.80[4]	11.89	Principle 6, Question 3 of Essential Indicators
		Water Discharge by destination and levels of Treatment				Principle 6, Question 4 of Essential Indicators
		(i) To Surface water	KL	0	0	
		(ii) To Groundwater	KL	0	0	
		(iii) To Seawater	KL	0	0	
		(iv) Sent to third-parties	KL	0	0	
		(v) Others	KL	0	0	
3	Energy footprint	Total energy consumed	Gigajoules (GJ)	10,330.73	9,833.60	Principle 6, Question 1 of Essential Indicators
		% of energy consumed from renewable sources	In % terms	70.90%[5]	80.81%	Principle 6, Question 1 of Essential Indicators
		Energy intensity	GJ / Rupee adjusted for PPP in Rs. crore	48.18	60.70	Principle 6, Question 1 of Essential Indicators
			GJ / Number of Employees	5.80	8.15	Principle 6, Question 1 of Essential Indicators

Sr. No.	Attribute	Parameter	Measurement	FY 2025-26	FY 2024-25	Cross – reference to the BRSR
4	Embracing circularity - details related to waste management	Plastic waste (A)	MT	0.06	0.18	Principle 6, Question 9 of Essential Indicators
		E-waste (B)	MT	0.82	0.00	Principle 6, Question 9 of Essential Indicators
		Bio-medical waste (C)	MT	0.00	0.00	Principle 6, Question 9 of Essential Indicators
		Construction and demolition waste (D)	MT	0.00	0.00	Principle 6, Question 9 of Essential Indicators
		Battery waste (E)	MT	0.00	0.00	Principle 6, Question 9 of Essential Indicators
		Radioactive waste (F)	MT	0.00	0.00	Principle 6, Question 9 of Essential Indicators
		Other Hazardous waste (G)	MT	0.00	0.00	Principle 6, Question 9 of Essential Indicators
		Other Non-hazardous waste generated (H) - (Dry & Wet Waste and Sanitary Waste)	MT	31.03	36.02	Principle 6, Question 9 of Essential Indicators
		Total waste generated (A+B + C + D + E + F + G + H)	MT	31.91	36.19	Principle 6, Question 9 of Essential Indicators
		Waste intensity	MT / Rupee adjusted for PPP in Rs. crores	0.15	0.23	Principle 6, Question 9 of Essential Indicators
			MT / Number of Employees	0.02	0.03	Principle 6, Question 9 of Essential Indicators
		Each category of waste generated, total waste recovered through:				Principle 6, Question 9 of Essential Indicators
		(i) Recycling	MT	19.76	35.97	
		(ii) Re-used	MT	0.00	0.00	
		(iii) Other recovery operations	MT	11.92	0.00	
		Total	MT	31.68	35.97	
		For each category of waste generated, total waste disposed by nature of disposal method:				Principle 6, Question 9 of Essential Indicators
		(i) Incineration	MT	0.23	0.23	
		(ii) Landfilling	MT	0.00	0.00	
		(iii) Other disposal operations	MT	0.00	0.00	
		Total	MT	0.23	0.23	
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	In % terms	0.18%	0.16%	Principle 3, Question 1(c) of Essential Indicators
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities	Nil	Nil	Principle 3, Question 11 of Essential Indicators
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Nil	Nil	Principle 3, Question 11 of Essential Indicators
			No. of fatalities	Nil	Nil	Principle 3, Question 11 of Essential Indicators

Sr. No.	Attribute	Parameter	Measurement	FY 2025-26	FY 2024-25	Cross - reference to the BRSR
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	18.0%	16.0%	Principle 5, Question 3(b) of Essential Indicators
		Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported	0	0	Principle 5, Question 7 of Essential Indicators
			Complaints on POSH as a % of female employees / workers	0%	0%	
			Complaints on POSH upheld	0	0	
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	In % terms – As % of total purchases by value	Not applicable	Not applicable	Principle 8, Question 4 of Essential Indicators
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost				Principle 8, Question 5 of Essential Indicators
		Rural	In % terms – As % of total wage cost	0.00%	0.00%	
		Semi-Urban		0.00%	0.00%	
		Urban		0.8%	0.7%	
		Metropolitan		99.2%	99.3%	
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	Nil	Nil	Principle 9, Question 7 of Essential Indicators
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	4.73	6.63	Principle 1, Question 8 of Essential Indicators

Sr. No.	Attribute	Parameter	Measurement	FY 2025-26	FY 2024-25	Cross – reference to the BRSR
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	• Purchases from trading houses as % of total purchases • Number of trading houses where purchases are made from • Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable	Not Applicable	Principle 1, Question 9 of Essential Indicators
			• Sales to dealers / distributors as % of total sales • Number of dealers / distributors to whom sales are made • Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Not Applicable	Not Applicable	
			Share of RPTs (as respective %) in:			
			• Purchases	0.00%	0.85%	
			• Sales	0.03%	0.02%	
			• Loans & advances	0.33%	1.02%	
			• Investments	0.00%	0.00%	

1 Out of 99.44 tCO_2e, 98.21 MT (~99%) is attributable to fugitive emissions from the refilling of refrigerants in air-conditioning units. Refrigerant refilling is a periodic maintenance activity and does not occur every year; accordingly, the Scope 1 figures for FY 2025-26 and FY 2024-25 are not directly comparable on a like-for-like basis.

2 The increase in Scope 2 emissions in FY 2025-26 is primarily attributable to the addition of newly opened offices and offices of 360 ONE Capital Market Private Limited (**"360 ONE CM"** formerly known as Batlivala & Karani Securities India Private Limited) which was acquired during FY 2025-26, along with a corresponding increase in employee base, leading to higher electricity consumption.

3 The increase in emission intensity ratios in FY 2025-26 is primarily attributable to two factors: (i) For Scope 1 - fugitive emissions from the refilling of refrigerants in air-conditioning units, as stated above; and (ii) For Scope 2 - addition of newly opened offices and offices of 360 ONE CM which were acquired during FY 2025-26, along with a corresponding increase in employee base, as stated above. Accordingly, the current year figures are not directly comparable with the previous year.

4 The increase in total water consumption in FY 2025-26 is primarily attributable to a higher number of employees during the year, including the addition of employees following the acquisitions made during the year. Notwithstanding the increase in absolute water consumption from 14,350 KL in FY 2024-25 to 17,449 KL in FY 2025-26, water intensity per employee decreased from 11.89 KL/employee to 9.80 KL/employee, while water consumption intensity per Rupee adjusted for PPP in Rs. crore decreased from 88.58 to 81.37.

5 The share of renewable energy in total energy consumption decreased primarily due to several newly added office locations (which arose on account of new office opening and the acquisitions made during the year) did not have access to green power supply.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company	L74140MH2008PLC177884
2.	Name of the Listed Entity	360 ONE WAM LIMITED **("Company")**
3.	Year of incorporation Date of incorporation	Financial year 2007-08 January 17, 2008
4.	Registered office address	360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai – 400013
5.	Corporate address	360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai – 400013
6.	E-mail	sustainability@360.one
7.	Telephone	+91-22-48765100
8.	Website	www.360.one
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	Rs. 40,61,38,438/- comprising of 40,61,38,438 Equity Shares of Re. 1/- each (as on March 31, 2026)
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Rohit Bhase Company Secretary & Compliance Officer Tel.: +91-22-48765100 Email: sustainability@360.one
13.	Reporting boundary	The disclosures in this report are presented on a consolidated basis, covering the Environmental, Social and Governance **("ESG")** performance of the domestic operations of the Company and its subsidiaries (collectively referred to as **"360 ONE"** or **"Organisation"**), the details of which are provided in point no. 23 of Section A of this Business Responsibility and Sustainability Report **("BRSR")**. While all subsidiaries of the Company are included for the purpose of financial consolidation, BRSR covers the Company and its fourteen domestic subsidiaries, as listed in point no. 23 of Section A. Six offshore subsidiaries have not been included in this report and will be evaluated for inclusion in future reporting cycles.
14.	Name of assessment or assurance provider	Aabid & Co., Company Secretaries
15.	Type of assessment or assurance obtained	Reasonable assurance on BRSR Core parameters and Limited assurance on other parameters.

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Company
1	Financial and insurance service	Financial advisory, brokerage and consultancy services	100.0%

17. Products/Services sold by the Company (accounting for 90% of the Company's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Financial and insurance service	64990*	100.0%

*Source: National Industrial Classification for India 2008 (NIC-2008)

III. Operations

18. Number of locations where plants and/or operations/offices of the Organisation are situated:

Location	Number of plants*	Number of offices	Total
National	Nil	35	35
International	Nil	4	4

*The Organisation is into financial services and does not undertake any manufacturing activity.

360 ONE has a thriving network of physical and digital customer touchpoints across the country. This helps 360 ONE stay closer to its customers. The offices enable 360 ONE to foster close relationships with its customers and ensure utmost customer satisfaction. 360 ONE also continues to invest in expanding its digital capabilities to complement the physical reach, as well as further enhance its efficiency and customer experience.

19. Markets served by the Organisation:

a. Number of locations

Locations	Number
National (No. of States)	16
International (No. of Countries)	4

b. What is the contribution of exports as a percentage of the total turnover of the Company?

7.49% and 3.26% of the Company’s total turnover on a standalone and consolidated basis respectively.

c. A brief on types of customers

360 ONE believes in making investments for the long term, creating lasting relationships and providing benefits to its clients, investors and employees. 360 ONE caters to customers across a wide spectrum of its business portfolio. 360 ONE serves ultra-high-net-worth and high-net-worth individuals, family offices, entrepreneurs, corporates, and institutional investors across its wealth, asset, alternates, lending, estate and legacy planning, and capital markets businesses.

IV. Employees

20. Details as at the end of Financial Year 2025-26:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		EMPLOYEES*				
1.	Permanent (D)	1780	1268	71%	512	29%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	1780	1268	71%	512	29%
		WORKERS				
4.	Permanent (F)	Not applicable, as there are no workers.#				
5.	Other than Permanent (G)					
6.	Total workers (F + G)					

*Total number of employees include employees of all the domestic subsidiaries of 360 ONE WAM LIMITED.

#The Company does not employ or engage with ‘worker’, as defined in the guidance note on BRSR, issued by SEBI.

b. Differently abled Employees and workers

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		DIFFERENTLY ABLED EMPLOYEES*				
1.	Permanent (D)	3	1	33%	2	67%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	3	1	33%	2	67%
		DIFFERENTLY ABLED WORKERS				
4.	Permanent (F)	Not applicable, as there are no workers.#				
5.	Other than permanent (G)					
6.	Total differently abled workers (F + G)					

*Total number of employees include employees of all the domestic subsidiaries of 360 ONE WAM LIMITED.

#The Company does not employ or engage with ‘worker’, as defined in the guidance note on BRSR, issued by SEBI.

21. Participation/Inclusion/Representation of women (as on March 31, 2026)

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors of the Company	9	1	11.11%
Key Management Personnel of the Company	2*	0	0%

* Excluding Managing Director, who is a Key Management Personnel of the Company and is included in the Board of Directors of the Company

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees*	17.15%	23.99%	19.15%	17.9%	26.0%	20.4%	12.8%	10.7%	12.1%
Permanent Workers	Not applicable#								

*Total number of employees include employees of all the domestic subsidiaries of 360 ONE WAM LIMITED.

#The Company does not employ or engage with 'worker', as defined in the guidance note on BRSR, issued by SEBI.

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures (as on March 31, 2026)

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Organisation? (Yes/No)
1.	360 ONE Distribution Services Limited	Wholly owned Subsidiary	100	Yes
2.	360 ONE Portfolio Managers Limited	Wholly owned Subsidiary	100	Yes
3.	360 ONE Prime Limited	Wholly owned Subsidiary	100	Yes
4.	360 ONE Investment Adviser and Trustee Services Limited	Wholly owned Subsidiary	100	Yes
5.	360 ONE Asset Management Limited	Wholly owned Subsidiary	100	Yes
6.	360 ONE Alternates Asset Management Limited	Wholly owned Subsidiary	100	Yes
7.	360 ONE Asset Trustee Limited	Wholly owned Subsidiary	100	Yes
8.	360 ONE Global Asset Management (IFSC) Limited[1]	Step Down Wholly Owned Subsidiary	100	Yes
9.	360 ONE IFSC Limited	Wholly owned Subsidiary	100	Yes
10.	360 ONE Capital Market Private Limited (formerly known as Batlivala & Karani Securities India Private Limited)	Wholly owned Subsidiary	100	Yes
11.	360 ONE Treasury Services Private Limited (formerly known as 360 ONE Treasury Solutions Private Limited and Batlivala & Karani Finserv Private Limited)	Wholly owned Subsidiary	100	Yes
12.	Moneygoals Solutions Limited	Wholly owned Subsidiary	100	Yes
13.	Banayantree Services Limited[2]	Step Down Wholly Owned Subsidiary	100	Yes
14.	360 ONE Foundation	Wholly owned Subsidiary	100	Yes
15.	360 ONE Capital Pte. Ltd.	Wholly owned Subsidiary	100	No
16.	B&K Securities Pte. Ltd.[3]	Step Down Wholly Owned Subsidiary	100	No
17.	360 ONE Private Wealth (Dubai) Limited	Wholly owned Subsidiary	100	No
18.	360 ONE Capital (Canada) Limited	Wholly owned Subsidiary	100	No
19.	360 ONE Inc.	Wholly owned Subsidiary	100	No
20.	360 ONE Asset Management (Mauritius) Limited	Wholly owned Subsidiary	100	No

[1] Wholly owned Subsidiary of 360 ONE Asset Management Limited

[2] Wholly owned Subsidiary of Moneygoals Solutions Limited

[3] Wholly owned subsidiary of 360 ONE Capital Market Private Limited (formerly known as Batlivala & Karani Securities India Private Limited)

24. CSR Details

24(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes, CSR is applicable to the Company as per section 135 of Companies Act, 2013.
24(ii)	Turnover (on consolidated basis)	Rs. 4,361.62 Crore
24(iii)	Net worth (on consolidated basis)	Rs. 9,835.55 Crore

VI. Transparency and Disclosures Compliances

25. Complaints / Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	(If yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_IGR_Framework_5820b13a8f.pdf	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_IGR_Framework_5820b13a8f.pdf	7	Nil	Complaints Resolved	9	Nil	Complaints Resolved
Employees and workers	Yes Please refer answer to Q. No. 6 of Essential Indicators in Principle 3	Nil	Nil	Nil	1	Nil	Complaint Resolved
Customers	Yes https://www.360.one/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf	290*	Nil	Nil	53	Nil	Nil
Value Chain Partners	Yes https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Policy_on_vigil_mechanism_and_whistle_blower_mechanism_2dd3b3dff3.pdf	Nil	Nil	Nil	Nil	Nil	Nil
Others, if any	Nil	Nil	Nil	Nil	Nil	Nil	Nil

* Includes 150 complaints raised by a single client over SEBI SCORES portal.

26. Overview of the Organisation's material responsible business conduct issues

The methodology adopted by 360 ONE in financial year 2021-22, for the identification of the material ESG topics included peer and sectoral analysis along with inputs from the global frameworks and standards. The relevant topics underwent a survey exercise where all the identified groups of internal and external stakeholders were included. The said relevant topics were reviewed in the financial year 2022-23. Based on the above exercise, following ESG factors were identified that were material to the stakeholders and business operations along with following material responsible business conduct and sustainability issues:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
Environmental					
E1	Responsible Investment and Product Innovation	Opportunity	Investor demand for ESG-aligned, thematic and differentiated investment strategies (especially across HNIs, institutions and millennials) creates opportunities to expand and innovate our product and investment suite, in line with globally evolving fiduciary standards and capital preferences.	Not applicable	**Implication:** Positive **Explanation:** Enables access to sustainable finance / capital pools across domestic and global markets, strengthens engagement with informed investors, and resonates well with the evolving preferences of next-generation investor segments.
E2	Climate Change Strategy	Opportunity	Climate change presents a strategic opportunity for the Organisation to align capital with sustainability driven growth. Leveraging our dual role as a capital allocator and investment platform, we are well-positioned to mobilize capital towards green and transition-focused sectors driving decarbonization, renewable energy, and climate adaptation, which are becoming increasingly material across both global and domestic markets.	Not applicable	**Implication:** Positive **Explanation:** Enhances the Company's position to attract ESG-aligned capital and unlock long-term growth opportunities in green and transition-focused sectors.
E3	Carbon Footprint	Risk	As a responsible corporate entity, the Company recognises the importance of maintaining a low carbon footprint and endeavouring to reduce it to the extent possible.	The Organisation endeavours to reduce its carbon footprint by transitioning operations to low-carbon intensity alternatives, including procuring renewable energy, investing in eco-friendly initiatives, use of energy-efficient equipment, waste recycling etc. wherever possible and practicable.	**Implication:** Negative **Explanation:** No direct financial implication but a disproportionate increase in the Company's carbon footprint could lead to reputational damage.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
Social					
S1	Customer Relationship Management	Opportunity	Client Relationship Management **("CRM")** is the backbone of a successful business operation as it helps drive client satisfaction, retention, deepening client relationships, growth in a highly personalized and regulated environment, ensuring compliance, and operational efficiency which helps in enhancing productivity, and driving growth.	Not applicable	**Implication:** Positive **Explanation:** Robust CRM systems offer deep insights into client behaviour, enabling targeted offerings, effective cross-selling and data-driven decisions. Satisfied clients become powerful referral sources, helping scale the business with goodwill and long-term value.
S2	Talent Management, Employee Engagement, Work Culture	Opportunity	The Company recognises that employee engagement and a strong work culture are fundamental to organisational excellence and client satisfaction. To improve performance, sustain growth and competitiveness and to ensure long-term resilience, attracting and retaining talent is essential.	Not applicable	**Implication:** Positive **Explanation:** Talent management and employee engagement initiatives strengthen Organisation's reputation as an employer of choice, attracting high-quality talent and reducing costs related to attrition, recruitment, and lost productivity. Engaged and motivated employees contribute to superior client service, which enhances client retention and supports higher revenue generation.
S3	Human Rights, Diversity & Inclusion, Equal Opportunity	Risk	Upholding human rights, promoting diversity, and ensuring equal opportunity are not only ethical imperatives but any shortcomings in these areas can lead to reputational damage, and decline in employee morale.	The Company's commitments to Human Rights, Diversity & Inclusion, and Equal Opportunity are embedded into its policies. These policies establish a clear framework for action and are implemented diligently across all levels of the Organisation.	**Implication:** Negative **Explanation:** Risks arising from not upholding human rights, diversity, inclusion and equal opportunity can lead to increased employee turnover, lower productivity, and challenges in attracting top talent.
S4	Community Development	Opportunity	As a leading wealth and asset management firm, the Organisation recognises the importance of upskilling underserved communities and facilitating access to finance for those who need it most.	Not applicable	**Implication:** Positive **Explanation**: No direct financial implication. The community development initiatives contribute to long-term value creation by enhancing the Company's brand reputation and reinforcing its role as a responsible corporate citizen.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
S5	Health and Safety	Risk	The Company recognizes health and safety as a critical risk area. Any deterioration in this area can impact business operations.	The Company has implemented several initiatives focused on physical and mental well-being of its employees e.g. medical insurance, life insurance, health check-ups, visiting doctor, online mental health support, fire drills, safety audits etc.	**Implication:** Negative **Explanation:** Neglecting health and safety can lead to increased absenteeism, reduced productivity, work-related hazards and loss of man days.
Governance					
G1	Brand Reputation, Ethics, Transparency, Trust	Risk	The Organisation operates in a highly regulated financial services environment where brand reputation and ethical practices are critical differentiators. Any damage to the brand has a potential to hamper Organisation's ability to attract and retain clients.	The Organisation has proactively established a number of policies including the Conflicts of Interest Policy, Whistleblower Policy, Risk Management Policy, Anti-Corruption Policy, and Gift Policy, among others with regular training and awareness measures taken to reinforce ethical conduct.	**Implication:** Negative **Explanation:** Any impact on brand reputation can potentially affect Company's revenue streams, profitability, and long-term growth, and may cause a decline in shareholder value.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
G2	Data Privacy and Security	Risk	The handling of sensitive client financial and personal data makes data privacy and security, a critical risk area, where any breach could result in significant financial losses, regulatory penalties, and reputational damage.	Cyber risks are proactively addressed via: 1. Comprehensive cybersecurity framework, 2. Securing all layers of its infrastructure from network firewalls to end-user devices and applications, 3. Employee trainings, 4. Vulnerability Assessment and Penetration Testing (VAPT) for all the core applications 5. 24*7 SOC monitoring of all critical systems and infrastructure 6. Dark web monitoring for 360 ONE public exposure	**Implication:** Negative **Explanation:** A data breach or security incident could result in direct costs such as ransom, fraud, legal fees, regulatory fines and compensation claims.
G3	Enterprise Risk Management	Risk	Market volatility, evolving regulations, and geopolitical uncertainties directly impact client portfolios and business operations. Additionally, operational risks such as technology failures, human errors, and consequential reputational damage require proactive management to maintain service continuity and client trust.	The Risk Management Policy specifies the risk governance structure, key risks and mitigation measures.	**Implication:** Negative **Explanation:** Failure in Enterprise Risk Management can lead to operational failures like system outages or security breaches which can cause costly recoveries, compensation claims, and reputational damage.
G4	Legal & Regulatory Compliance and Corporate Governance	Risk	The Organisation recognizes Legal & Regulatory Compliance and Corporate Governance as critical risks due to the highly regulated financial services sector and ever evolving legal frameworks.	Governance structures, Policies, Audits, Automation, Checklists, SOPs, regular supervision, compliance of laws in spirit help mitigating such risks.	**Implication:** Negative **Explanation:** Non-compliances and governance issues may lead to fines and penalties and in extreme case may also lead to suspension of business licenses thereby resulting in potential revenue loss.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

The National Guidelines for Responsible Business Conduct **("NGRBC")** as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below. The principle specific notes with respect to the Policies formulated by the Organisation are also mentioned below.

Principle		Principle Specific Notes
P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable	360 ONE has in place following policies that aim to ensure that the organisation, management, and employees conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable: • Environmental, Social and Governance (ESG) Policy approved by the Board and available at: https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_ESG_Policy_1efe8af86a.pdf • Code of Conduct for Board & Senior Management approved by the Board and available at: https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/Code_of_Conduct_0c6744e50e.pdf • Policy on Vigil Mechanism and Whistle Blower Mechanism approved by the Board and available at: https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Policy_on_vigil_mechanism_and_whistle_blower_mechanism_2dd3b3dff3.pdf • Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI) approved by the Board and available at: https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_WAM_Code_of_Fair_Disclosure_of_UPSI_11ebb00dda.pdf • Information and Cyber Security Policy approved by the Board and available at: https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/2_A_Info_and_Cuber_Sec_Policy_for_ITSC_d1a58100d6.pdf • Policy on Related Party Transactions approved by the Board and available at: https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/RPT_Policy_a6aae9c9f7.pdf • Tax Policy and Governance approved by the Board and available at: https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_WAM_Tax_Policy_fe6bc1d43b.pdf • Conflicts of Interest Policy, approved by the Board and available at: https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Conflicts_of_Interest_Policy_4a6c693c77.pdf • Anti-corruption Policy approved by the Board and available at: https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Anti_Corruption_Policy_5eafee0c76.pdf • Code of Conduct for Employees and Insiders of 360 ONE WAM LIMITED and its Subsidiary & Associate Companies under SEBI (Prohibition of Insider Trading) Regulations, 2015, approved by the Board • Anti-Money Laundering Policy approved by the Board • Gift Policy available at: https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Gift_Policy_e372e95706.pdf and other policies pursuant to rules and regulations of SEBI and as per Companies Act, 2013. The internal policies and documents are accessible to all employees of 360 ONE and made available through 360 ONE Intranet.
P2	Businesses should provide goods and services in a manner that is sustainable and safe	360 ONE's products and services do not have a significant direct impact on the environment. Having said this, we do assess our client's risk tolerance for financial products, considering their individual preferences and financial goals. This helps us tailor investment strategies that align with their risk preferences. Through detailed risk profiling, we aim to strike the delicate balance between risk and potential returns, ensuring that our clients' portfolios reflect their risk preferences. This is enshrined into Investment Policy Statement (**"IPS"**), outlining both do's and don'ts to take our investment decisions. IPS provides guidance on the risk assessment, periodic review of the portfolio and portfolio level cost implications to the client. Further, the Organisation has formulated a Risk Management Policy to identify and mitigate various risks including ESG. Said Policy as approved by the Board is available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Risk_Management_Policy_4e19954861.pdf.

Principle		Principle Specific Notes
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains	360 ONE has adopted various employee-oriented policies covering areas such as: • Employee wellbeing and benefits, Code of Conduct, and employee grievance redressal mechanism for all employees are part of 'Workplace Guide' available on intranet with access to all employees of 360 ONE, • Policy on Prevention, Prohibition and Redressal of Sexual Harassment of Women at the Workplace - POSH policy approved by the Board and available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Prevention_of_Sexual_Harassment_and_Complaint_Procedure_Policy_58379bedc2.pdf, • Board Diversity Policy, approved by the Board and available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_WAM_Board_Diversty_Policy_2128104aaf.pdf, • Equal Opportunity and Commitment to Diversity available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Equal_Opportunity_and_Commitment_to_Diversity_Policy_bf5240b340.pdf, • 360 ONE has an employee grievance mechanism available for all employees on intranet portal.
P4	Businesses should respect the interests of and be responsive to all its stakeholders	360 ONE is responsive towards its stakeholders and respects their interests. 360 ONE is committed to resolving any differences and redressing grievances in a just, fair and constructive manner. Accordingly, 360 ONE has put in place following policies / mechanisms in place to protect interests / redress grievances of respective stakeholders: **Clients -** The Organisation has Grievance Redressal Policy available at https://www.360.one/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf. **Employees -** A workplace guide containing employee grievance redressal mechanism is available for all employees on Organisation's intranet portal. **Shareholder - Grievance Redressal Mechanism** • The Company has Investor Grievance Redressal Framework, approved by the Board and available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_IGR_Framework_5820b13a8f.pdf • The Company also has a Dividend Distribution Policy formulated as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Dividend_Distribtion_Policy_4a29f72db4.pdf, which inter-alia gives guidance and visibility to the shareholders regarding the payment of dividend by the Company and the parameters which shall be considered while declaration of dividend by the Board. **Communities -** Further, the Company has Corporate Social Responsibility Policy formulated as per Companies Act, 2013, which is approved by the Board and available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_CSR_Policy_cfc014a2ca.pdf, which inter-alia benefit and catering to the interests of community at large.
P5	Businesses should respect and promote human rights	360 ONE has put in place Code of Conduct for employees (as part of **'Workplace Guide'** available on the intranet) which inter-alia focuses on best employment practices and respecting the human rights of the employees, avoids causing or contributing to adverse human rights impact, and addressing such impacts as and when it occurs. The said Code of Conduct is in adherence to the regulatory and business requirements. 360 ONE has also adopted Policy on Prevention, Prohibition and Redressal of Sexual Harassment of Women at the Workplace, approved by the Board and available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Prevention_of_Sexual_Harassment_and_Complaint_Procedure_Policy_58379bedc2.pdf and Equal Opportunity and Commitment to Diversity available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Equal_Opportunity_and_Commitment_to_Diversity_Policy_bf5240b340.pdf.
P6	Businesses should respect and make efforts to protect and restore the environment	360 ONE monitors and reports on environmental aspects as part of its ongoing commitment. The governance structure and policy framework for the ESG matters including environment forms part of the Board approved Environmental, Social and Governance (**"ESG"**) Policy which is available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_ESG_Policy_1efe8af86a.pdf.

Principle		Principle Specific Notes
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	360 ONE did not engage in any public or regulatory policy advocacy.
P8	Businesses should promote inclusive growth and equitable development	360 ONE has a Corporate Social Responsibility Policy formulated as per Companies Act, 2013, approved by the Board and available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_CSR_Policy_cfc014a2ca.pdf. Environmental, Social and Governance (ESG) Policy approved by the Board and available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_ESG_Policy_1efe8af86a.pdf.
P9	Businesses should engage with and provide value to their consumers in a responsible manner	360 ONE has formulated following policies that (a) provide appropriate grievance redressal mechanisms that are transparent and accessible, to address client concerns and feedback and (b) strive to manage and protect the client data. • Grievance Redressal Policy available at https://www.360.one/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf, • Information and Cyber Security Policy, approved by the Board and available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/2_A_Info_and_Cuber_Sec_Policy_for_ITSC_d1a58100d6.pdf.

The Disclosure Questions in respect of each of the principle are as follows:

Disclosure Questions			P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management process											
1.	**(a)**	**Whether the Organisation's policy / policies cover each principle and its core elements of the NGRBCs. (Yes/No)**	Yes	N.A.	Yes	Yes	Yes	Yes	N.A.	Yes	Yes
	(b)	**Has the policy been approved by the Board? (Yes/No)**	Yes, policies wherever stated have been approved by the Board / Committee of the Board / management of the Organisation or as required by extant regulations.								
	(c)	**Web Link of the Policies, if available**	The details of web links of the policies are as specified under the 'Principle Specific Notes' referred above.								
2.	**Whether the Organisation has translated the policy into procedures (Yes/No)**		Yes	N.A.	Yes	Yes	Yes	Yes	N.A.	Yes	Yes
3.	**Do the enlisted policies extend to your value chain partners? (Yes/No)**		No	N.A.	No	No	No	No	N.A.	No	No
4.	**Name of the national and international codes / certifications / labels / standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by the Organisation and mapped to each principle.**		No	N.A.	No	No	No	No	N.A.	No	No
			The Organisation's policies abide by the spirit and content of all applicable Laws. The policies are framed to comply with applicable regulatory requirements.								
5.	**Specific commitments, goals, and targets set by the Organisation with defined timelines, if any.**		Currently 360 ONE does not have any specific targets, goals and commitments.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
6. Performance of the Organisation against the specific commitments, goals and targets along-with reasons in case the same are not met.	Since there are no identified goals and targets yet, these are not applicable. However, ESG highlights of the Organisation for FY 2025-26 are provided below: **Environment** • ~71% of total power from renewable sources (~81% in FY 2024-25) with 20.33 lakh units of green electricity consumed in FY 2025-26 • ~98% of clients in FY 2025-26 (~ 97% in FY 2024-25) on-boarded digitally • 100% e-waste (100% in FY 2024-25) disposed to authorized recyclers in FY 2025-26 • Furniture procured with sustainable wood certification • ~41% AUM under Private Credit asset class focused towards ESG positive sectors as on Mar 2026 (~46% in Mar 2025) **Social** • Gender diversity as on March 2026 at 29% (30% as on March 2025) • "Great Place to Work® Certified 2026", "India's Top 75 Best Workplaces™ in BFSI 2026" and "India's Best Workplaces™ in Investments 2026" • Positively impacted ~1.9 lakh beneficiaries through CSR programs since FY 2021-22 and created a catalytic effect through blended finance and outcomes-based financing approaches • 234 Awards received since inception • Zero cases of environmental non-compliance, corruption, bribery, conflict of interest and data privacy breaches								
	Governance • Published GRI tagged standalone Sustainability Report for FY 2024-25 available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Sustainability_Report_FY_2024_25_f66ff2e9d7.pdf • Board approved ESG policy in place available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_ESG_Policy_1efe8af86a.pdf • Board constituted CSR and ESG Committee to monitor ESG initiatives • ESG risk included in the Risk Management Policy • Third-party ethics helpline to red flag internal ethics and compliance issues								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	Covered in MD and CEO's statement in the Annual Report.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Karan Bhagat - Managing Director & Promoter DIN: 03247753								
9. Does the Organisation have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Corporate Social Responsibility and Environmental, Social and Governance Committee reports to the Board and is responsible for review and monitoring of the sustainability goal(s) / ESG initiatives. The Composition of the Committee as on March 31, 2026, is as follows:								

Name of the Committee Member	Designation in Committee	DIN	Nature of Directorship
Mr. Yatin Shah	Chairperson	03231090	Non-Executive Director and Promoter
Ms. Revathy Ashok	Member	00057539	Independent Director
Mr. Pavninder Singh	Member	03048302	Non-Executive Nominee Director

10. Details of Review of NGRBCs by the Organisation:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
Performance against above policies and follow up action	Y	N.A.	Y	Y	Y	Y	N.A.	Y	Y	The policies are reviewed periodically or on a need basis by the Board / Committee(s) of the Board / Senior Management of the Company from time to time. The necessary changes to policies and procedures are implemented accordingly.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	N.A.	Y	Y	Y	N.A.	N.A.	Y	Y	The Organisation is in compliance with the extant regulations as applicable.								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the Organisation carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	No. There is no regulatory requirement to carry out an independent review of policies; all policies are reviewed as part of internal audit carried out by - BBSR & Associates LLP (a member firm of the KPMG network) for Wealth Management businesses and - Walker Chandiok & Co (a member firm of the Grant Thornton network) for Asset Management businesses								

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Please refer to the '**Principle Specific Notes**' referred above.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

360 ONE recognizes that ethical practices are crucial in building trust with clients, regulators, and the community at large. The Organisation prioritizes transparency, fairness, integrity and accountability in its operations. A Workplace Guide and the code of conduct guide and encourage employees to meet ethical standards and make ethical decisions with a client-centric approach.

The initiatives taken by the Organisation under Principle 1 address following UN SDGs:

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training programs and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors of the Company (**"BoD"**)	5	The management of the Company makes presentations in Board and Committee Meetings to familiarize the Directors with the strategy, financial performance, budgets, overview of business performances, statutory reporting, compliance process of the Organisation etc. Further, the details of the Familiarization Programme of the Company for the year under review is available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_WAM_ID_Familiarization_Programme_2025_26_0448b4ca44.pdf. Further, at the time of appointment of a new Independent Director, the Company arranges meetings with the senior management to discuss the functioning of the Organisation and the nature of operations of 360 ONE.	100%
Key Managerial Personnel of the Company	5	During the year under review, the Key Managerial Persons (**"KMPs"**) of the Company underwent following mandatory trainings: • Prevention of Insider Trading • Prevention of Sexual Harassment (**"POSH"**) • Information Security • Vigil and Whistleblower Mechanism • Anti-Money Laundering	100%
Employees other than BoD and KMPs	5	Employees underwent following mandatory trainings (mandated for employees at the time of joining and annual compliance drive): • Prevention of Insider Trading • Prevention of Sexual Harassment ("POSH") • Information Security • Vigil and Whistleblower Mechanism • Anti-Money Laundering	88%
Workers	Not applicable#		

#Note: The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the Company or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year, in the following format:**

		Monetary			
	NGRBC Principle	**Name of the Regulatory / enforcement agencies / judicial institutions**	**Amount (In Rs.)**	**Brief of the case**	**Has an appeal been preferred (Yes / No)**
Penalty / Fine#	N.A.	Multi Commodity Exchange Clearing Corporation Limited **("MCXCCL")**	25,00,000	The penalty is levied by MCXCCL for alleged false reporting of excess collateral by 360 ONE Distribution Services Limited **("DSL")**, a wholly owned subsidiary of the Company, on certain days during the period October 2022 to September 2023.	Yes
	N.A.	National Stock Exchange of India Limited ("**NSE**")	1,00,000	The penalty is levied by NSE for executing agreement for the transfer of business of Credit Suisse Securities (India) Private Limited to DSL, without seeking prior approval of NSE, resulting to non-compliance of the circular dated September 02, 2022, issued by NSE.	Yes
Settlement	N.A.	Securities and Exchange Board of India (**"SEBI"**)	14,62,500	SEBI observed that 360 ONE Private Equity Fund had accepted investments from AIFs while at the same time having invested in units of other AIFs, thereby breaching Reg. 15(1)(da) of SEBI (AIF) Regulations, 2012. SEBI passed a summary settlement order dated August 28, 2025. Through which it confirmed the payment of composite settlement amount of Rs.14,62,500/- by 360 ONE Alternates Asset Management Limited, a wholly owned subsidiary of the Company, on behalf of the aforesaid Fund and others. The SEBI notice in this regard stood settled in full. SEBI had also acknowledged the corrective action taken by the said Fund on October 30, 2024.	No
Compounding Fee	Nil	Nil	Nil	Nil	Nil
		Non-Monetary			
	NGRBC Principle	**Name of the Regulatory / enforcement agencies / judicial institutions**		**Brief of the Case**	**Has an appeal been preferred (Yes / No)**
Imprisonment	Nil	Nil		Nil	Nil
Punishment	Nil	Nil		Nil	Nil

#Please refer Company's website (https://www.360.one/) for other fines levied below materiality threshold and reported as part of quarterly corporate governance reports from time to time.

3. **Of the instances disclosed in Question 2 above, details of the Appeal / Revision preferred in cases where monetary or non-monetary action has been appealed.**

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
The penalty is levied by MCXCCL for alleged false reporting of excess collateral by DSL on certain days during the period October 2022 to September 2023.	Multi Commodity Exchange Clearing Corporation Ltd. (MCXCCL)
The penalty is levied by NSE for executing agreement for the transfer of business of Credit Suisse Securities (India) Private Limited to DSL, without seeking prior approval of NSE, resulting to non-compliance of the circular dated September 02, 2022, issued by NSE.	National Stock Exchange of India Ltd. (NSE)

4. **Does the Organisation have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

Yes, the Organisation has an anti-corruption policy which is available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Equal_Opportunity_and_Commitment_to_Diversity_Policy_bf5240b340.pdf

The said policy is applicable to all the employees, including directors, officers, shareholders of the Organisation and all appointed third party representatives of the Organisation such as agents, consultants, others working on behalf of the Organisation irrespective of their location, function or grade. 360 ONE has a zero-tolerance approach to bribery and corruption and is committed to act professionally, fairly and with integrity in all the dealings wherever the Organisation operates. The Organisation is also committed to implement and enforce effective systems to counter bribery. Infringements of the said Policy may result in disciplinary action, including dismissal, and may involve criminal or regulatory proceedings for individuals and the Organisation. Anti-corruption and anti-bribery aspects are part of employee handbook as well ('Workplace Guide') which is available on the intranet.

5. **Number of Directors / KMPs / employees / workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption:**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	**Nil**	Nil
KMPs		
Employees		
Workers#		

#Note: The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

6. **Details of complaints with regard to conflict of interest:**

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest**

No such incidents have been reported.

8. **Number of days of accounts payables (Accounts payable *365) / Cost of goods / services procured) in the following format:**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	4.73	6.63

9. **Openness of business**

Provide details of concentration of purchases & sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

Parameters	Metrics		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases*	a.	Purchases from trading houses as % of total purchases	Not Applicable	Not Applicable
	b.	Number of trading houses where purchases are made from	Not Applicable	Not Applicable
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable	Not Applicable
Concentration of Sales*	a.	Sales to dealers / distributors as % of total sales	Not Applicable	Not Applicable
	b.	Number of dealers / distributors to whom sales are made	Not Applicable	Not Applicable
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Not Applicable	Not Applicable
Share of RPTs in#	a.	Purchases (Purchases with related parties / Total Purchases)	0.00%	0.85%
	b.	Sales (Sales to related parties / Total Sales)	0.03%	0.02%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.33%	1.02%
	d.	Investments (Investments in related parties / Total Investments made)	0.00%	0.00%

*Since the Organisation is operating in the financial services sector, this is not applicable.

#RPT's excluding transactions with wholly owned subsidiaries

Leadership Indicators

1. **Awareness programmes conducted for value chain partners on any of the Principles during the financial year:**

Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil	Not Applicable	Not Applicable

2. **Does the Organisation have processes in place to avoid / manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.**

Yes, the Organisation has a process to avoid / manage conflict of interests involving members of the Board. These are governed by the Related Party Transaction Policy adopted by the Board of the Company. There is also Conflicts of Interest Policy, which provides a framework on how conflicts of interest are to be resolved for employees and members of the Board. A Conflict Resolution Advisory Board has also been set up under said policy to address and resolve such issues.

Such conflicts are monitored through various governance measures such as audit committee and nomination and remuneration committee. Such conflicts are inter-alia mitigated through:

1. Code of Conduct for Employees and Insiders of 360 ONE WAM Limited and its Subsidiary & Associate Companies under SEBI (Prohibition of Insider Trading) Regulations, 2015,
2. Policy on Related Party Transactions,
3. Risk Management Policy etc.

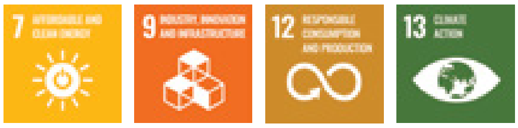
Furthermore, in terms of Regulation 17(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has adopted a 'Code of Conduct for Board and Senior Management' which inter alia specifies norms for managing/ mitigating conflict of interest by the members of the Board and Senior Management of the Company.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

360 ONE integrates ESG considerations into public equity investment. Further, the Organisation prioritizes strong governance and conducts regular audits to ensure compliance in Private Equity and Real Assets asset classes. The alternate investment funds managed by 360 ONE help develop infrastructure, provide capital to entrepreneurs, foster innovation and thereby a sustainable growth.

360 ONE prioritizes client's risks, interests and upholds ethical practices in investment advisory, transactions, monitoring, and reporting. A detailed risk profiling of client's risk tolerance, investment objectives, and financial situation is conducted before recommending investment solutions. By tailoring products to the client's risk profile, risks are mitigated, and their investment objectives are better aligned. The Organisation's ethical conduct and adherence to best practices, builds trust and confidence in the relationship with clients.

The initiatives taken by the Organisation under Principle 2 address following UN SDGs:



Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	Not Applicable		
Capex			

Given the nature of the sector in which 360 ONE operates, this question is not directly applicable. However, as a responsible corporate citizen, the Organisation has taken initiatives that help reduce its carbon footprint by investing in energy efficient & environment friendly technologies and promoting environment friendly practices.

2. (a) **Does the Organisation have procedures in place for sustainable sourcing? (Yes/No)**

   (b) **If yes, what percentage of inputs were sourced sustainably?**

   Yes, though 360 ONE operates in financial services sector and does not undertake processing of any input material, 360 ONE sources ~71% electricity (an important input for its operations) from renewable energy sources for corporate office in Mumbai and office in Bengaluru. The organisation also endeavours to follow the same for other locations wherever feasible. Furthermore, offices in Bengaluru and Gurugram operate in LEED certified buildings and our new office in Mumbai operates in IGBC certified building. The Organisation has also made efforts to procure sustainable paper products made with raw materials sourced from FSC certified paper mills and furniture procured with sustainable wood certification.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

   Given the nature of the sector in which 360 ONE operates, this question is not directly applicable. However, the Organisation ensures safe disposal of e-waste generated within its premises and has put in place a scrap disposal process for carrying out e-waste disposal through third party authorized e-waste handlers / recyclers. Similarly, paper waste recycling is carried through third party authorized recyclers.

   Further, since 2019, 360 ONE has participated in the 'Bottles for Change' initiative organized by Bisleri International Pvt. Ltd. and has received certificates for significant contribution to this initiative. Details of segregation of dry and wet waste and recycling of waste is further articulated in response to Principle 6.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the Organisation's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

   Since the Organisation is operating in the financial services sector, this question is not applicable.

Leadership Indicators

1. **Has the Organisation conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

   Since the Organisation is operating in the financial services sector, this question is not applicable.

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Not applicable					

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

   Since the Organisation is operating in the financial services sector, this question is not applicable.

Name of Product / Service	Description of the risk / concern	Action Taken
Not applicable		

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

   Since the Organisation is operating in the financial services sector, this question is not applicable.

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Not applicable		

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

   Since the Organisation is operating in the financial services sector, this question is not applicable.

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable					
E-waste						
Hazardous waste						
Other waste						

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**

   Since the Organisation is operating in the financial services sector, this question is not applicable.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not applicable	

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

The Organisation places great emphasis on employee health and well-being and takes a number of initiatives to ensure secure working environment for every employee. Such initiatives include physical fitness, annual company-sponsored health check-up, yoga and meditation sessions to promote overall physical and mental health, workshops on nutrition and healthy diets. Ergonomic chairs are put in place at various floors ensuring due comfort to employees. Employees are also provided training on fire safety hazards and evacuation drills. Additionally, all employees are covered by life, health and accidental insurance cover, maternity / paternity benefits and day care facilities. The Organisation also creates awareness among employees about health and wellbeing at regular intervals.

The initiatives taken by the Organisation under Principle 3 address following UN SDGs:

Essential Indicators

1. (a) Details of measures for the well-being of employees:

Category	Total (A)	% of Employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	(B/A) %	No. (C)	(C/A) %	No. (D)	(D/A) %	No. (E)	(E/A) %	No. (F)	(F/A) %
Permanent Employees											
Male	1268	1268	100%	1268	100%	N.A.	N.A.	1268	100%	*	
Female	512	512	100%	512	100%	512	100%	N.A.	N.A.		
Total	1780	1780	100%	1780	100%	512	100%	1268	100%		
Other than Permanent Employees											
Not Applicable											

*Day care facility is provided in compliance with provision of the Maternity Benefit Act, 1961.

1. (b) Details of measures for the well-being of workers:

Category	Total (A)	% of Workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	(B/A) %	No. (C)	(C/A) %	No. (D)	(D/A) %	No. (E)	(E/A) %	No. (F)	(F/A) %
Permanent Workers - Not Applicable#											
Other than Permanent Workers - Not Applicable#											

#Note: The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

1. (c) Spending on measures towards well-being of employees and workers (including permanent and other than permanent) :

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred* on well-being measures as a % of total revenue# of the Organisation	0.18%	0.16%

*Includes cost incurred on health and accidental insurance policies and day care facilities for the employees of the Organisation.

#Revenue for the purpose of this question means turnover as defined under the Companies Act, 2013.

2. Details of retirement benefits for Current FY and Previous Financial Year.

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers#	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers#	Deducted and deposited with the authority (Y/N/N.A.)
PF**	85%	N.A.	Y	72%	N.A.	Y
Gratuity	100%	N.A.	Y	100%	N.A.	Y
ESI	0%	N.A.	N.A.	0%	N.A.	N.A.
NPS**	10%	N.A.	Y	6%	N.A.	Y
Retirement Bonus as per Retirement Policy	100%	N.A.	N.A.	100%	N.A.	N.A.

**The option to opt for PF & NPS is extended to all employees. The numbers indicated in the table above reflect the % of employees who have opted for the respective benefit.

#The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

3. **Accessibility of Workplace**

Are the premises / offices of the Organisation accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the Organisation in this regard.

The Organisation advocates equal opportunity and human rights. It is committed to building a safe and inclusive workplace for all. Various initiatives have been implemented in the workplace for easy access for differently abled individuals. The office areas have been well facilitated with easy access to lifts and ramps for easy movement across the floors of the corporate office, with availability of wheelchair. Our digital resources have also been audited by an IAAP certified professional auditor with regard to disability friendliness, as per extant applicable provisions of SEBI.

4. **Does the Organisation have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.**

Yes, 360 ONE has an Equal Opportunity and Commitment to Diversity policy in place which is available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Equal_Opportunity_and_Commitment_to_Diversity_Policy_bf5240b340.pdf.

360 ONE is committed to create and maintain a workplace in which all employees have an opportunity to participate and contribute to the success of the business and are valued for their skills, experience and unique perspectives. The said policy also ensures equal opportunity to all its employees irrespective of race, colour, ancestry, national origin, gender identity, sexual orientation, marital status, religion, age or disability. The said policy expressly prohibits any form of unlawful employee harassment or discrimination at the workplace.

5. **Return to work and Retention rates of permanent employees and workers that took parental leave.**

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	85%	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.	
Female	92%	86%		
Total	98%	85%		

6. **Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.**

The Organisation is committed to developing a culture where all of its stakeholders, including contractual staff, vendors, suppliers, service providers, employees and directors, feel secure raising concerns about any poor or unacceptable practice and any event of misconduct. To ensure this, 360 ONE has a Policy on Vigil Mechanism and Whistle Blower Mechanism, available at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/360_ONE_Policy_on_vigil_mechanism_and_whistle_blower_mechanism_2dd3b3dff3.pdf, which seeks to define and establish the mechanism for its stakeholders to raise concerns and to disclose information, which the individual believes shows malpractice, serious irregularities, fraud, unethical business conduct, abuse or wrong-doing or violation of any Indian law and to protect such stakeholder from retaliation or discrimination when such stakeholders reports concern(s) in good faith. 360 ONE has introduced an Ethics Helpline Number and email ID which are monitored by an independent third party, for the employees / complainant who wants to complain against potential violations of code of conduct or any other wrongdoing, which enables anonymous, confidential reporting. The Ethics Helpline Number is toll free and is available 24/7. Further, QR Code is available for the complainant to scan and register the complaint online. These complaints are investigated by a Vigilance Committee consisting of senior executives of the company. Reporting obligations on Professional Accountants (PAs) and Senior Professional Accountants (Senior PAs) in service with respect to Non-Compliance with Laws and Regulations (NOCLAR) as per Section 260 of the Code of Ethics of the Institute of Chartered Accountants of India (ICAI) are also covered by this Policy. With these timely alerts, raised internally, the senior management can deal with incidents internally and protect employees, business interests and reputation. The Organisation also has a workplace guide containing employee grievance redressal mechanism for all employees on Organisation's intranet portal.

For all other kinds of grievances, the employees may send a letter/ email to the HR department for raising any grievance.

Yes/No (If Yes, then give details of the mechanism in brief)	
Permanent workers	Not Applicable#
Other than permanent workers	Not Applicable#
Permanent employees	Yes, there are various mechanisms in place to receive and address grievances. The following policies, workshops and trainings ensures proper awareness and implementation of the mechanism: 1. Policy on Vigil Mechanism and Whistle Blower Mechanism, and 2. A workplace guide containing employee grievance redressal mechanism.
Other than permanent employees	Not Applicable

#The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

7. **Membership of employees and worker in association(s) or Unions recognised by the Organisation:**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	The Organisation does not have any employee associations. The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.					
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. **Details of training given to employees and workers:**

360 ONE provides training to its employees on various aspects such as personality development, IT and AI skills, interpersonal skills and other domain specific training. Trainings conducted during the year include:

Training Name	Training Brief
Induction	It is an orientation program designed for new joiners to understand the organization's history, culture, products, processes and people.
Manager Excellence	A structured journey across four phases - transition, self-mastery, leading others, and skill building - designed to equip managers to lead with confidence and drive team performance.
Treasury Solutions Meet	A structured OD intervention was conducted post-acquisition to support cultural integration within the 360 ONE Treasury team. Through guided dialogue on employee feelings, mutual expectations, individual contributions, and shared definitions of success, the intervention strengthened trust, psychological safety, ownership, and alignment, key enablers of a high-trust workplace culture.
AMC Bootcamp	The AMC Bootcamp was a focused learning initiative designed to strengthen alignment with 360 ONE's investment philosophy, product suite, and client-first values. Through immersive sessions led by senior leaders and experts, it enhanced investment acumen, product confidence, and cross-functional collaboration—building a unified, high-performing ecosystem.
Wealth Bootcamp	Conducted every year to equip the growing cohort of Relationship Managers with the firm's gold-standard approach to client excellence as India's wealth management industry rapidly expands. Through immersive learning on products, platforms, compliance, and client lifecycle, and direct engagement with senior leaders, the program builds capability, confidence, and cultural alignment across teams.
Service & Operations Excellence Journey	A structured excellence journey built around three core pillars which fosters accountability, collaboration, and continuous improvement - delivering measurable impact while building future readiness across operations, technology, and sales.
UBS RM Workshop	The UBS workshop was a focused learning engagement designed to strengthen global wealth advisory capabilities through strategic insights, cross-border expertise, and real-world case discussions. It enabled participants to deepen their understanding of global propositions while fostering collaboration and knowledge exchange with UBS teams.

Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On Health and Safety Measures*		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,268	1,268	100%	1,095	86%	841	841	100%	665	79%
Female	512	512	100%	464	90%	366	366	100%	321	88%
Total	1,780	1,780	100%	1,559	88%	1,207	1,207	100%	986	82%
Workers										
Male	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.									
Female										
Total										

*Details of various health and safety training which are made available to all PAN India employees are articulated in Essential Indicator 10 (a) of Principle 3.

9. Details of performance and career development reviews of employees and worker:

360 ONE follows a meritocratic performance appraisal process. Year on year, through its structured performance management system, high performers are identified and incentivized through career progression.

Details of coverage of performance and career development reviews of employees / worker:

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)*	(B/A) %	Total (C)	No.(D)*	(D/C) %
Employees						
Male	1,268	1,145	90%	841	670	80%
Female	512	455	89%	366	283	77%
Total	1,780	1,600	90%	1,207	953	79%
Workers						
Male	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.					
Female						
Total						

* As per the Company's policy, every employee is eligible for an annual performance and career development review. The Organisation follows a financial year cycle i.e., April to March for performance and career development review. In the above table, % of employees / workers not covered are largely those who have joined the organisation in the period October to March, as they would be covered in next year's performance review.

10. Health and safety management system:

(a) Whether an occupational health and safety management system has been implemented by the Organisation? (Yes/ No). If yes, the coverage of such system?

Yes, the organisation recognizes the importance of inculcating healthy and safe behaviours among its employees and is committed to promoting overall wellbeing of both, the mind and body. To foster such a culture of health and safety, the company has implemented a series of holistic initiatives, as outlined below:

1. Mental Wellness Support

   We have partnered with YourDOST, an Employee Assistance Platform, providing:

   - 24x7 access to Certified Psychologists in over 20 languages.
   - Self-assessment tools, coping strategies, and emotional wellbeing toolkits.
   - Habit trackers to develop or break habits mindfully.
   - A wide range of Wellness Resources including webinars, blogs, videos, and articles.

2. Mind-Body Alignment Activities

   - A Sound Healing Workshop was conducted using therapeutic frequencies (e.g., singing bowls, binaural beats) to enhance relaxation, mental clarity, and emotional balance.
   - Weekly Yoga sessions are held to improve flexibility, posture, focus, and overall resilience.

3. Preventive Healthcare & Other Services

   - All employees are eligible for annual company-sponsored health checkups, accessible either at office camps or via a home collection facility.
   - Through our partnership with LivLong, employees have access to:
     - o 24x7 General Physicians and over 45 medical specialties, via in-person and teleconsultations.
     - o Discounted services on medicines, lab tests, and diagnostics for themselves and their medical dependents.
     - o One free ambulance booking via the LivLong App
     - o A dedicated ambulance is also available at the Corporate Office, Mumbai.

4. Comprehensive Insurance Coverage

   All our employees are covered under a health and term insurance policy. The health insurance extends coverage not only to the employees but also to their dependents, including spouse and children up to the age of 25, as well as either parents or in-laws up to the age of 100. Additionally, employees have the flexibility to enhance their coverage by opting for a top-up plan over and above the base policy, ensuring broader protection for themselves and their families.

5. Physical Fitness & Sports Engagement

   - The Company actively promotes a culture of fitness by encouraging employees to participate in activities such as marathons and inter-corporate sports events.
   - We are proud to have our very own Men's and Women's Cricket Squads, representing the Organisation in multiple tournaments throughout the year.

6. Ergonomic & Workplace Safety

   While there are no manufacturing risks, we mitigate ergonomic and utility-related risks by:

   - Providing ergonomic chairs, gymnasiums, and recreation zones.
   - Ensuring commute and utility operations are managed by relevant personnel.

7. Physical Security & Safety Training

   - We conduct fire safety training, evacuation drills, and provide fire equipment handling workshops in partnership with third-party safety experts.

8. Open Communication for Continuous Improvement

   - The Organisation fosters a culture of open dialogue and continuous feedback, empowering employees to actively share their insights and suggestions to help enhance health, wellness, and safety practices across the workplace.
   - A dedicated section on our HR Platform is available for submitting queries, concerns, or grievances related to health and safety, ensuring transparency, responsiveness, and timely resolution.

   In FY 2025-26, there have been Zero incidence of working conditions, health and safety, discrimination at the workplace, child labour, forced / involuntary labour, wages and employee safety issues reported.

(b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the Organisation?

360 ONE identifies risks at routine and non-routine basis through e-surveillance and monitoring of any incidents related to work related hazards.

(c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

360 ONE does not have workers on its payroll but pays utmost attention towards and takes care of the health and wellbeing of all its facilities and maintenance staff. Various wellness programs such as awareness programs on fire hazards training and safety drills are conducted from time to time.

(d) Do the employees/ workers of the Organisation have access to non-occupational medical and healthcare services? (Yes/ No)

Yes, 360 ONE has in place, a life insurance and a group level mediclaim policy to address the medical and healthcare needs of its employees. As part of an employee welfare initiative, the insurance premium for the said policies is borne by 360 ONE on behalf of its employees. The insurance covers are aligned to the best practices around benefits in the industry. Additionally, these benefits are delivered as an Employee Value proposition through digital platforms which also provided value added services including health-check-ups, lifestyle / health related awareness etc. The employees are educated about these policies during the induction, and they are made available on the intranet. Additionally, employees are also provided with an option to take a top up policy for health insurance over and above the Organisation base policy by paying a nominal premium with all benefits of the base policy. Same facility is also given for parental coverage. The organisation steps ahead and extends the Mediclaim to the dependents of the employees as well.

11. Details of safety related incidents, in the following format:

Safety Incident / Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers*	Not Applicable	Not Applicable
Total recordable work-related injuries	Employees	Nil	Nil
	Workers*	Not Applicable	Not Applicable
No. of fatalities	Employees	Nil	Nil
	Workers*	Not Applicable	Not Applicable
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers*	Not Applicable	Not Applicable

*The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

12. Describe the measures taken by the Organisation to ensure a safe and healthy workplace.

The Organisation has a robust system of policies and processes to always ensure the wellbeing of its employees. It ensures that there are first-aid kits that are placed on each floor and are replenished on a regular basis. 360 ONE has tie-ups with clinics in the vicinity of its corporate office, to ensure there is a doctor on call and immediate medical assistance as required. Within the premises there is availability of hospital beds, stretcher, wheelchairs, and also a hospital setup for any medical emergency support along with oxygen cylinders and oxygen concentrators machines in select offices. The Company at its Corporate Office has tied up with a dedicated Ambulance service for its employees during working hours to take care of all emergency cases.

13. Number of Complaints on the following made by employees and workers:

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	Nil	Nil	0	Nil	Nil
Health & Safety	0	Nil	Nil	0	Nil	Nil

14. Assessments for the year:

	% of your plants and offices that were assessed (by the Organisation or statutory authorities or third parties)
Health and safety practices	Nil
Working Conditions	Nil

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

There were no safety related incidents and accordingly no corrective action was required to be taken. However, the Organisation pays utmost attention to safety related concerns and constantly works on making appropriate enhancements.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of:

(A) Employees (Y/N)

Yes, all of 360 ONE's India employees are covered under the Organisation's group term life insurance policy. This policy provides financial protection and security to the employee's family, in case of an unfortunate death of an employee. As part of an employee welfare initiative, the insurance premium for this policy is borne by the Organisation on behalf of the employees. This policy acts as an 'emergency kit' by providing financial protection and security to the employee's family, after his / her unfortunate death. The insurance covers are aligned to the best practices around benefits in the industry. Additionally, the Company also extends benefits & cash support tuned to the years of service of the deceased employee in the Company.

(B) Workers (Y/N).

Nil, since the Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

2. Provide the measures undertaken by the Organisation to ensure that statutory dues have been deducted and deposited by the value chain partners.

360 ONE ensures communication of expectations to all value chain partners on adherence to compliance requirements such as labour laws and human rights in their areas of business.

3. Provide the number of employees/ workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

	Total no. of affected employees/ workers		No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	Nil	Nil	N.A.	N.A.
Workers#	N.A.	N.A.	N.A.	N.A.

#Note: The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

4. **Does the Organisation provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

Yes, 360 ONE provides transition assistance programs to facilitate continued employability and the management of career endings. Post retirement employees are evaluated and an option to work as full time or part time consultants may be provided on a case-to-case basis. Retirement bonus is made available to the employees that is one month's gross salary for every completed year of service to the employees that have been with the Organisation for a minimum of 5 years. The Organisation also contributes to the Employees Provident Fund and further provides a platform for employees to create their own corpus by investing in the National Pension Scheme via the Organisation.

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Nil
Working Conditions	Nil

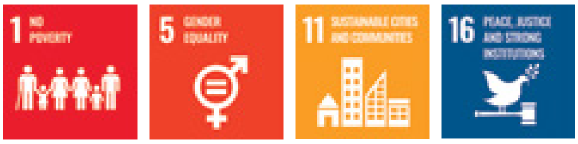
6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

360 ONE has not carried out any assessments. However, the Organisation works towards greater integration of health and safety practices throughout its value chain. At present no significant risks have been identified and hence no corrective actions have been taken.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Stakeholders are individuals or groups that have the ability to influence and impact any organisation's operations. The Organisation is aware that its activities are directly or indirectly influenced by a number of stakeholders such as customers, employees, investors, regulators, peers etc. Therefore, it prioritises understanding and addressing the needs and concerns of its stakeholders in a transparent and ethical manner in order to build long-term relationships. By prioritizing stakeholder engagement, the Organisation ensures that it is aligned with the expectations of its stakeholders, which can help mitigate risks and enhance its reputation in the marketplace.

The initiatives taken by the Organisation under Principle 4 address following UN SDGs:



Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the Organisation.**

360 ONE had carried out a "Stakeholder Engagement and Materiality Assessment" with the help of its identified internal and external stakeholders. These stakeholders played a pivotal role in identifying its material topics. This process enabled the Organisation to prioritize its sustainability initiatives and ensure that they align with the expectations and concerns of the stakeholders. This also helped focus on addressing the most significant sustainability issues while enhancing the stakeholder trust and engagement.

2. **List stakeholder groups identified as key for the Organisation and the frequency of engagement with each stakeholder group.**

Stakeholder Group	Whether identified as Vulnerable and Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Customers	No	- Regular business interactions through sale and service teams - Customer feedback surveys - Customer grievance channels - Periodic press releases and media interactions programmes - Social media	- Regularly - Need basis	- Customer service and feedback - Redressing customer grievances - Providing information regarding products and services

Stakeholder Group	Whether identified as Vulnerable and Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	- Stock Exchange intimations - Investor Presentations - Organisation Website - General meetings / postal ballots - Annual Report / Sustainability Report - Investor / Analyst meets / calls - Media releases	- Need basis - Quarterly / Half Yearly / Annually	- Financial performance - Business Updates
Employees	No	- Leadership and HR outreach - Performance reviews - Feedback Surveys - Intranet portal - Town Halls - Learning and Development programmes - Whistle-blower mechanism - POSH mechanism - Meetings - Calls / emails	- Need based - Annual	- Employee Productivity - Talent management - Learning and development - Annual performance review - Yearly reward and recognition programme - Employee wellbeing - Sense of Ownership and alignment to the Organisational vision & mission
Service Providers / Value Chain Partners	No	- Meetings - Calls / email	- Need based	- Periodic assessments - Service issues and discussions
Media	No	- Written Communications - Interviews and Forums - Press release - Publications and Announcements	- Need based	- Staying updated about the latest developments of the Organisation
Regulators	No	- Meetings - Statutory filings - Written communication	- Quarterly / Half-yearly / Annually - Need based	- Regulatory compliance - Corporate governance - Financial performance
Communities and NGO	Yes*	- Meetings - Conferences - Workshops - Calls / Emails - CSR Partnerships	- Need basis	- Baseline and need assessment surveys - Community engagement programmes - Monitoring and Evaluation

*Our CSR programmes are designed to benefit beneficiaries from marginalised and vulnerable backgrounds.

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   360 ONE conducted its first materiality assessment with internal and external stakeholders in FY 2021-22. The Board / Committees / Senior Management takes note of the Organisation's engagement with various stakeholders on regular basis.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the Organisation.**

   Yes, 360 ONE embarked on its ESG journey by leveraging stakeholder engagements and materiality assessment to determine key material topics. 360 ONE conducted its first materiality assessment with internal and external stakeholders in FY 2021-22. The Board / Committees / Senior Management take note of the Organisation's engagement with various stakeholders on regular basis to assess framing / shaping of the policies and activities of the Organisation.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

   360 ONE believes that the community at large is a critical stakeholder. Therefore, inclusive growth and equitable development of communities are critical drivers for Corporate Social Responsibility (**"CSR"**) at 360 ONE. The Organisation focuses on empowering socio-economic progress of vulnerable, marginalized, and under-served communities. There is commitment to reduce inequality by enabling access to opportunities for marginalized communities (i.e. communities that have not been given an opportunity and for those whom such opportunities are unattainable due to monetary or other constraints).

   To consolidate its CSR efforts towards community development, the Organisation established the 360 ONE Foundation (**"Foundation"**) to design and execute CSR programmes on behalf of the 360 ONE group entities to address the concerns of the marginalised stakeholder groups. The Foundation implements sustainable and holistic solutions that address critical developmental challenges, deliver exponential social impact, and inspire wider change. Since FY 2021-22, the Foundation has positively impacted the lives of 1,88,080 beneficiaries including 18,709 beneficiaries during FY 2025-26, and it endeavours to multiply that in the upcoming years.

   The Foundation has re-imagined traditional grant-giving and evolved a more catalytic approach with CSR funds deployed to generate a higher social return by unlocking additional capital, recycling funds, co-funding, and a strong focus on outcomes. The Foundation co-curates interventions that use blended finance approaches to deliver exponential impact and enable a multiplier effect to every contribution made. The goal is to improve outcomes and amplify impact for under-served communities through increased leverage of CSR funds. Details of its flagship CSR programmes are further articulated in response to Principle 8.

PRINCIPLE 5: Businesses should respect and promote human rights

The Organisation continues to strengthen its approach towards human rights and has established various policies to address the same.

The initiatives taken by the Organisation under Principle 5 address following UN SDGs:

Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the Organisation, in the following format:**

   At 360 ONE, employees are provided trainings on POSH and Vigil & Whistle blower mechanism. The coverage of the same is articulated below:

Category	**FY 2025-26 Current Financial Year**			**FY 2024-25 Previous Financial Year**		
	Total (A)	**No. of employees/ workers covered (B)**	**% (B / A)**	**Total (C)**	**No. of employees/ workers covered (D)**	**% (D / C)**
			Employees			
Permanent	1,780	1,567	88%	1,207	1,207	100%
Other than permanent	0	0	0	0	0	0
Total Employees	**1,780**	**1,567**	**88%**	**1,207**	**1,207**	**100%**
			Workers			
Permanent	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.					
Other than permanent						
Total Workers						

2. **Details of minimum wages paid to employees and workers, in the following format:**

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	1,268	0	0%	1,268	100%	841	53	6%	788	94%
Female	512	0	0%	512	100%	366	25	7%	341	93%
Total	**1,780**	**0**	**0%**	**1,780**	**100%**	**1,207**	**78**	**6%**	**1,129**	**94%**
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.									
Male										
Female										
Other than Permanent										
Male										
Female										

3. **Details of remuneration/salary/wages:**

a. **Median remuneration / wages**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in INR)	Number	Median remuneration/ salary/ wages of respective category (in INR)
Board of Directors (BoD)* of the Company				
Non-executive Non-Independent Directors^	4	0	Nil	Not Applicable
Non-executive Independent Directors#	3	23,50,685	1	50,59,589
Key Managerial Personnel$ of the Company	3	7,76,07,104	Nil	Not Applicable
Employees other than BoD and KMP of the Organisation##	1,265	24,06,000	512	15,57,482
Workers	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.			

* Excluding Managing Director.

^ 4 Non-executive, Non-independent Directors do not draw any remuneration from the Company.

The median remuneration of Non-executive Independent Directors is calculated considering sitting fees paid for attending the Board and Committee Meetings and remuneration in form of commission paid during FY 2025-26. The above details pertain to the Independent Directors who were on the Board of the Company as of March 31, 2026. The median remuneration excludes sitting fees and the remuneration paid to Independent Directors who ceased to be on the Board of the Company during the financial year.

$ Including Managing Director.

Including remuneration paid to Mr. Yatin Shah and Mr. Saahil Murarka, Non-Executive Directors of the Company, as employees of wholly owned subsidiaries of the Company.

b. **Gross wages paid to females as % of total wages paid by the Organisation, in the following format:**

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	18.0%	16.0%

4. **Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

Yes. The Organisation has been working on strengthening its approach towards human rights and has established various policies to address the same. The Human Resources team is the focal point on issues related to human rights. Some of these policies include:

1) **Sexual Harassment Concerns** - The firm has formulated a Policy on Prevention, Prohibition and Redressal of Sexual Harassment of Women at Workplace. An Internal Complaints Committee has been constituted to address such concerns; a dedicated email id has been set up for receiving complaints under this Policy. The complaints can be directly sent to posh@360.one or through an ethics helpline which can be reached out via email, toll free contact number, web portal, chatbot or postbox, where such grievances can be reported.

2) **Behavioural and Work-Related Concerns** - Such concerns can be raised with the HR team directly or through the grievance redressal mechanism at the third party helpline. All issues get actively resolved within defined timelines. We are an inclusive and growth focused workplace and hence each of such issues / concerns are dealt with utmost care and are redressed with necessary actions.

3) **Hygiene, Health & Safety Concerns** - Such concerns can be raised with the HR / Administration team directly, where they can be reported and get directed to the concerned set of individuals managing such affairs from the Human Resources Team.

4) **Job Role and Employment Related Concerns** - We believe in open communication channels and hence for all such concerns, employees are encouraged to speak / write openly to the Human Resources team and their reporting / skip managers. We are an inclusive and growth focused workplace and hence each of such issues / concerns are dealt with utmost care and are resolved with necessary actions.

5) **Discrimination Concerns** - Such concerns can be raised with the HR team directly or through the grievance redressal mechanism at the third party helpline. All issues get actively resolved within defined timelines. We are an inclusive and growth focused workplace and hence each of such issues/ concerns are dealt with utmost care and are resolved with necessary actions.

5. **Describe the internal mechanisms in place to redress grievances related to human rights issues**

HR acts as a custodian of human rights grievances and is the first point of contact for any kind of grievance redressal process. Any complaints / concerns received either through the ethics helpline or directly through line managers or to HR are addressed within stipulated time frame and with utmost confidentiality and due diligence through a proper investigation procedure.

6. **Number of Complaints on the following made by employees and workers:**

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	**Pending resolution at the end of the year**	**Remarks**	**Filed during the year**	**Pending resolution at the end of the year**	**Remarks**
Sexual Harassment	0	Nil	Nil	0	Nil	Nil
Discrimination at workplace	0	Nil	Nil	0	Nil	Nil
Child Labour	0	Nil	Nil	0	Nil	Nil
Forced Labour/Involuntary Labour	0	Nil	Nil	0	Nil	Nil
Wages	0	Nil	Nil	0	Nil	Nil
Other Human Rights related issues	0	Nil	Nil	0	Nil	Nil

7. **Complaints filed under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:**

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

8. **Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

360 ONE has a grievance redressal mechanism. The Organisation is an equal opportunity employer and the goal is to foster an atmosphere that is friendly, just, and peaceful. Employees are guaranteed the "right to work" and the Organisation is focused on creating an atmosphere that is free from sexual harassment and discriminatory behaviour. To enable easy access for employees to raise a complaint, a dedicated email ID - posh@360.one and an ethics helpline which can be reached out via email, toll free contact number, web portal, chatbot or postbox has been provided.

Complete protection is given to the complainant against any unfair practice like retaliation, threat or intimidation of termination / suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behaviour including any direct or indirect use of authority to obstruct the complainant's right to continue to perform his / her duties / functions.

360 ONE has a third-party ethics helpline which creates an open atmosphere that encourages employees to red flag internal ethics and compliance issues without any fear of retaliation.

9. **Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

   Yes, where applicable, the Organisation endeavours to incorporate human rights requirements emanating from statutory requirements in its agreements with value chain partners.

10. **Assessments for the year:**

	% of your plants and offices that were assessed (by third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others – please specify	-

11. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.**

    In FY 2025-26, there were no issues identified in relation to above provided list and hence no corrective action was taken.

Leadership Indicators

1. **Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.**

   No business processes were required to be modified or introduced as there were no instances of grievance or complaints registered.

2. **Details of the scope and coverage of any Human rights due diligence conducted.**

   No human rights due diligence conducted.

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

   Please refer answer to Question 3 of Essential Indicators of Principle 3.

4. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	0%
Discrimination at workplace	0%
Child labour	0%
Forced/involuntary labour	0%
Wages	0%
Others – please specify	-

   The Organisation endeavours to incorporate human rights requirements emanating from statutory requirements in its agreements with value chain partners. However, no assessments were conducted.

5. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**

   Not Applicable, since no assessments were conducted.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

360 ONE has adopted various initiatives to reduce its environmental impact.

The initiatives taken by the Organisation under Principle 6 address following UN SDGs:

Essential Indicators

1. **Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) GJ	7,318.18	7,946.59
Total fuel consumption (B) GJ	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C) GJ	7,318.18	7,946.59
From Non-renewable sources		
Total electricity consumption (D) GJ	3,004.13	1,887.02
Total fuel consumption (E) GJ	8.42	0
Energy consumption through other sources (F) GJ	0	0
Total energy consumption from non-renewable energy (D+E+F) GJ	3,012.55	1,887.02
Total Energy Consumption (A+B+C+D+E+F) GJ*	10,330.73	9,833.60
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations in Rs. crores)	2.37	2.98
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)# (Total energy consumed/ Revenue from operations adjusted for PPP in Rs. crores)	48.18	60.70
Energy intensity in terms of physical output	N.A.	N.A.
Energy intensity per employee (Total energy consumed/Total number of employees)	5.80	8.15

* FY 2024-25 data belonged to 27 offices of 360 ONE across India of which, data for 5 offices housing 22 employees was assumed basis average consumption across other 22 offices. FY 2025-26 data covers 26 offices of 360 ONE across India out of 35 offices, as data from 9 co-working spaces is not included since they fall outside the Company's operational boundary.

#The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund (IMF) for India which is 20.34.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Independent reasonable assurance carried out by Aabid & Co.

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

Not applicable

3. **Provide details of the following disclosures related to water, in the following format:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water*	17,449	14,350
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	17,449	14,350
Total volume of water consumption (in kilolitres)	17,449	14,350

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations in Rs. crore)	4.00	4.35
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)# (Total water consumption / Revenue from operations adjusted for PPP in Rs. crore)	81.37	88.58
Water intensity in terms of physical output	N.A.	N.A.
Water intensity per employee (Total water consumption / Number of employees) (optional the relevant metric may be selected by the entity	9.80	11.89

*FY 2024-25 data belonged to 27 offices of 360 ONE across India, of which data for Corporate Office was basis actual bills. For rest of the offices, it was assumed basis average consumption of 45 liters per head per working day as per Central Ground Water Authority, India. FY 2025-26 data belongs to all domestic offices of 360 ONE across India of which, data for Corporate Office is basis actual bills. For rest of the offices, it is assumed basis average consumption of 45 litres per head per working day as per Central Ground Water Authority, India.

#The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF for India which is 20.34.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Independent reasonable assurance carried out by Aabid & Co.

4. **Provide the following details related to water discharged:**

Given the nature of industry 360 ONE operates, it does not 'discharge' any water.

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water - No treatment - With treatment – please specify level of treatment	Nil	Nil
(ii) To Groundwater - No treatment - With treatment – please specify level of treatment	Nil	Nil
(iii) To Seawater - No treatment - With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties - No treatment - With treatment – please specify level of treatment	Nil	Nil
(v) Others - No treatment - With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres)	Nil	Nil

5. **Has the Organisation implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

Given the nature of industry 360 ONE operates, it does not 'discharge' any water.

6. **Please provide details of air emissions (other than GHG emissions) by the Organisation, in the following format:**

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	-	Not Applicable	Not Applicable
SOx	-		
Particulate matter (PM)	-		
Persistent organic pollutants (POP)	-		
Volatile organic compounds (VOC)	-		
Hazardous air pollutants (HAP)	-		
Others – please specify	-		

Note: 360 ONE being the provider of financial services, air emissions other than GHG emissions are not material to the Organisation. Also, the Organisation has not carried out any independent assessment / evaluation / assurance for air emission.

7. **Provide details of Green House Gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions$ (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	99.44	0.21
Total Scope 2 emissions* (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	592.48	381.07
Total Scope 1 and Scope 2 emissions per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations in Rs. crore)	Metric tonnes of CO_2 equivalent	0.16	0.12
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)# (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP in Rs. Crore)	Metric tonnes of CO_2 Equivalent	3.23	2.35
Total Scope 1 and Scope 2 emission intensity in terms of physical output	N.A.	N.A.	N.A.
Total Scope 1 and Scope 2 emission intensity per employee (Total Scope 1 and Scope 2 GHG emissions/ No. of employees)	Metric tonnes of CO_2 equivalent	0.39	0.32

$Out of 99.44 tCO2e, 98.21 MT (~99%) is attributable to fugitive emissions from the refilling of refrigerants in air-conditioning units. Refrigerant refilling is a periodic maintenance activity and does not occur every year; accordingly, the Scope 1 figures for FY 2025-26 and FY 2024-25 are not directly comparable on a like-for-like basis.

*For FY 2024-25, since the Corporate and Bengaluru Office used electricity from renewable sources, the Scope 2 emissions were calculated for other 25 offices which used electricity from non-renewable sources. Data for 5 offices housing 22 employees was assumed basis average consumption across other 22 offices. For FY 2025-26, since the Corporate and Bengaluru Office used electricity from renewable sources, the Scope 2 emissions are calculated for other 24 offices which used electricity from non-renewable sources. Electricity consumption from 9 co-working spaces has not been included in Scope 2 emissions.

#The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF for India which is 20.34.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Independent reasonable assurance carried out by Aabid & Co.

8. **Does the Organisation have any project related to reducing Green House Gas emission? If yes, then provide details.**

360 ONE has adopted various initiatives to reduce its carbon footprint. The Organisation educates employees to reduce the overall paper consumption and print when necessary and required. The workspace has been revamped to reduce the total energy consumption by using technology such as radiant cooling, replacing the CFL (Compact Fluorescent Lamp) with LEDs (Light-emitting diode) and adopting VRV (Variable Refrigerant Volume). 360 ONE disposes its e-waste to authorised recyclers from its offices. The waste generated in its corporate office is also recycled. Furthermore, the sanitary napkins are incinerated through an agency.

In order to reduce scope 2 emissions, during the year under review, the Organisation procured ~71% of its electricity from renewable sources. Furthermore, the Organisation encourages digital meetings and conferences to reduce its air travels to reduce the GHG emissions.

9. **Provide details related to waste management by the Organisation, in the following format:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)$**	0.06	0.18
E-waste **(B)#**	0.82	0.00
Bio-medical waste **(C)**	0.00	0.00
Construction and demolition waste **(D)**	0.00	0.00
Battery waste **(E)**	0.00	0.00
Radioactive waste **(F)**	0.00	0.00
Other Hazardous waste **(G)**	0.00	0.00
Other Non-hazardous waste generated **(H)** (Break-up by composition i.e., by materials relevant to the sector)	31.03@	36.02
Total (A+B + C + D + E + F + G + H)	31.91	36.19
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations in Rs. crores)	0.007	0.011

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)## (Total waste generated / Revenue from operations adjusted for PPP in Rs. crores)	0.15	0.23
Waste intensity in terms of physical output	N.A.	N.A.
Waste intensity per employee (Total waste generated / No. of employees)	0.02	0.03
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	19.76	35.97
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	11.92	0.00
Total	31.68	35.97
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.23	0.23
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total	0.23	0.23

$Plastic Bisleri bottles recycled under 'Bottles for Change' initiative organized by Bisleri International Pvt. Ltd.

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Other Non-hazardous waste generated	Total Waste generated (in metric tonnes)	Mode of disposal
Dry Waste	14.09	Recycled
Wet Waste	11.92	Composted
Paper	4.79	Recycled
Sanitary Waste	0.23	Incinerated
Total	**31.03**	-

#E-waste is recycled and considered for all the domestic offices of the Organisation whereas other waste is calculated for only Mumbai corporate office.

##The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF for India which is 20.34.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Independent reasonable assurance carried out by Aabid & Co.

10. **Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

The Organisation's operations do not involve any usage of hazardous and toxic chemicals. However, 360 ONE monitors waste generated in its office and waste management initiatives such as waste segregation, waste recycling, etc. are put in place. Different types of waste are segregated and sent to respective, certified dealers for recycling, thus, diverting it from landfilling. 360 ONE has a scrap disposal process in place that guides the disposal of e-waste from its offices. E-waste disposal is carried through third party authorized E-waste handlers / recyclers (authorized by Ministry of Environment and Forests or Central / State Pollution Control Boards) who take care of the e-waste disposal from its premises.

11. **If the Organisation has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

360 ONE does not operate in any ecologically sensitive areas that require any form of environmental approval and clearances.

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? If no, the reasons thereof and corrective action taken, if any.
Not applicable			

12. **Details of environmental impact assessments of projects undertaken by the Organisation based on applicable laws, in the current financial year:**

Name and brief details of project	EIA Notification No	Date	Whether conducted by independent external agency	Results communicated in public domain	Relevant web link
Not applicable					

13. **Is the Organisation compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not applicable				

Leadership Indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

   Given the nature of industry 360 ONE operates, it does not have any facility / plant in any location.

2. **Please provide details of total Scope 3 emissions & its intensity:**

   Currently the Organisation is not measuring its Scope 3 emission, and this can be undertaken in subsequent years.

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the Organisation on biodiversity in such areas along-with prevention and remediation activities:**

   Since the Organisation does not operate in any ecologically sensitive areas, there is no impact on biodiversity.

4. **If the Organisation has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as the outcome of such initiatives, as per the following format:**

Sr. No	Initiative undertaken	Details of the initiative	Outcome of the initiative
1.	Green power procurement	Conscious efforts towards procurement of green power. Mumbai corporate office and Bengaluru office runs on 100% green power. Over 20.33 lakhs units of green power consumed in FY 2025-26.	1443.31 tCO_2e emissions mitigated through procurement of green power
2.	Energy efficiency efforts	Installed Radiant Cooling technology and occupancy sensors in select offices enabling energy savings. The workspace has been revamped to reduce the total energy consumption by using technology such as radiant cooling, replacing the CFL (Compact Fluorescent Lamp) with LEDs (Light-emitting diode) and adopting VRV (Variable Refrigerant Volume). Energy efficient UPS racks have replaced legacy UPS system at Mumbai Corporate Office.	Improved energy efficiency, energy cost savings, reduced Scope 2 carbon emissions.
3.	Water conservation	The Organisation has undertaken various initiatives for consuming water judiciously. These initiatives include installation of sensor-based urinals and spindles for taps to help reduce freshwater consumption for domestic purposes.	Reduction in overall water consumption.
4.	Garbage Segregation	Proactive steps to segregate waste (dry waste and wet waste) through authorized recyclers.	Recycled 18.88 metric tonnes of paper and dry waste, thereby reducing environmental footprint.
5.	Plastic Bottle Recycling	The Organisation recycles plastic bottles generated from bottled water consumption. Additionally, steps have been taken to reduce the use of plastic bottled water by procuring water in glass bottles to the extent feasible.	These measures have led to a reduction in plastic waste from bottled water, decreasing from 0.18 tonnes in FY 2024-25 to 0.06 tonnes in FY 2025-26.

5. **Does the Organisation have a business continuity and disaster management plan? Give details in 100 words / web link:**

   360 ONE has Business Continuity and Disaster Recovery (BCP / DR) Plans dealing with the Asset Management and non-Asset Management businesses. The plans encompass various aspects such as disaster management, mitigation and recovery, to ensure uninterrupted functioning of the business. A primary aspect of the plans is the formation of a Business Continuity Crisis Management Team (BCCMT) consisting of senior operational managers and function heads, to invoke the BCP and work toward recovery. The plans also describe the process of business impact analysis, maximum tolerable time to restore business operations and maximum tolerable time for which data loss can be accepted in order to resume the business operations at an acceptable level. Other aspects covered under the BCP include back-up arrangements for various systems, arrangements for remote working, including work from home and the IT infrastructural support required, key contacts who can be contacted with regard to various systems and processes when BCP / DR is invoked etc.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the Organisation. What mitigation or adaptation measures have been taken by the Organisation in this regard?**

   No significant adverse impact was observed from any of the value chain partners.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

   No assessment with regard to environmental impact was conducted for the value chain partners.

8. **How many Green Credits have been generated or procured**

   Currently, the Organisation does not track Green Credits generated/ procured by itself or its value chain partners.

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. (a) **Number of affiliations with trade and industry chambers / associations.**

   Seven.

   (b) **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the Organisation is a member of/ affiliated to**

S. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1	Association of Mutual Funds in India (AMFI)	National
2	BSE Brokers Forum (BBF)	National
3	Association of Registered Investment Advisors (ARIA)	National
4	Association of NSE Members of India (ANMI)	National
5	Association of PMS Providers of India (APMI)	National
6	Indian Private Equity and Venture Capital Association (IVCA)	National
7	Confederation of Indian Industry (CII)	National

2. **Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the Organisation, based on adverse orders from regulatory authorities.**

   There were no instances of adverse actions from regulatory authorities on issues related to anti-competitive conduct, therefore no corrective actions were taken.

Leadership Indicators

1. **Details of public policy positions advocated by the Organisation:**

   There are no public policy positions advocated by the Organisation currently.

Sr. No.	Public policy advocacy	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
Nil					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

360 ONE Asset is one of India's leading asset management firms with overall alternates and public markets AUM of more than $10.5 billion (including Venture Capital and Private Equity AUM of $3.4 billion and 106 portfolio companies) as on March 31, 2026. The platform spans the entire company life cycle, from Idea to IPO, offering investment solutions across Venture Capital and Venture Growth, Growth Equity, Late-Stage Private Equity and Pre-IPO and Secondaries.

As a leader in wealth and asset management, 360 ONE is able to leverage its expertise beyond providing mere funds as part of our corporate social responsibility to the society. 360 ONE Foundation **('Foundation')** reinforces 360 ONE Group's commitment to maximise both financial and social returns. Foundation's thematic priority is financial access and inclusion as a lever to improve and rebuild livelihoods. Our interventions enhance employability (through skilling) and promote entrepreneurship. Foundation strives to bridge the gap between informal and formal sectors, guiding vulnerable communities towards formal credit sources.

The initiatives taken by the Organisation under Principle 8 address following UN SDGs:

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the Organisation based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Not Applicable					

360 ONE's operations do not involve any projects which require need for any Social Impact Assessments. However, from a Corporate Social Responsibility **("CSR")** standpoint, to ensure adherence to programme objectives and maximization of social impact, especially for flagship CSR programmes, 360 ONE works closely with its implementing partners on CSR programme design, the implementation model and governance and reporting of impact during the course of the programme. 360 ONE Foundation has voluntarily engaged a third-party agency to help monitor its CSR programmes and maintain independence.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your Organisation, in the following format:

Name of Project for which R&R is Ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable					

3. Describe the mechanisms to receive and redress grievances of the community.

360 ONE's operations do not trigger any community related grievances and therefore the Organisation does not need this mechanism.

However, 360 ONE'S Corporate Social Responsibility programmes work as a mechanism to address challenges faced by marginalised sections of the community at large. Flagship programmes are aimed at creating livelihood opportunities for marginal and smallholder farmers, students, tribal communities, rural entrepreneurs and migrants. The Organisation believes that financial access and inclusion is crucial towards upliftment of these stakeholder groups.

Through periodic monitoring and governance of flagship CSR programmes, grievances of the end beneficiaries get captured and addressed subsequently.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	Not Applicable	Not Applicable
Directly from within India		

360 ONE operations do not involve processing of any raw materials/ input materials.

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost**:

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	0.00%	0.00%
Semi-Urban	0.00%	0.00%
Urban	0.8%	0.7%
Metropolitan	99.2%	99.3%

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Not Applicable	

360 ONE's operations do not involve any projects which require need for any Social Impact Assessments.

2. **Provide the following information on CSR projects undertaken by your Organisation in designated aspirational districts as identified by government bodies:**

The Organisation has been working on creating a long-term impact on the lives of communities its been associated with. 360 ONE with its CSR interventions, aims to reach out to the economically weaker section in society in various cities and aspirational districts within urban and rural boundaries. Details of key CSR projects undertaken by the Organisation are as follows.

NGO / Social Enterprise Implementing partner	Project Description
British Asian India Foundation (Nano Entrepreneurship Sustainability and Transformation (NEST) Outcomes Facility)	India's first-ever outcomes-based facility for nano-entrepreneurs, NEST links funding to verified outcomes targeting ambitious net income growth, business sustainability and credit readiness. Using pay-for-outcomes, the facility brings higher accountability to end outcomes, ensuring that nano entrepreneurs' businesses move from fragile to future-ready, from struggling to successful, and from surviving to sustainable. Note: The project is implemented over multiple districts in the states of Uttar Pradesh, Delhi NCR, Rajasthan, West Bengal, Jharkhand and Gujarat. Of these districts, Aspirational Districts include Dahod in Gujarat, and Hazaribagh, Khunti, Dumka and East Singhbhum in Jharkhand.
Saral Jeevan India Foundation	This project increases incomes of new-to-credit Rural Women Entrepreneurs (**"RWE"**) in Uttar Pradesh and Rajasthan and builds their creditworthiness. Besides capacity building and market linkages, RWEs are provided zero-interest working capital via returnable grants. A portion of the funds returned to the non-profit will be used to create a credit guarantee, unlocking formal loans to grow their businesses. Note: The project is implemented over multiple districts in the states of Uttar Pradesh and Rajasthan. Of these districts, Aspirational Districts include Dholpur in Rajasthan.
The/Nudge Institute	The program helps marginalised women-led households in Jharkhand in designing and implementing viable livelihood plans. In addition, zero-interest government loans are unlocked to enable the women to invest in assets, strengthen their chosen livelihood, and build long-term resilience. These women are supported by dedicated community facilitators, who are trained as part of the program to handhold the beneficiaries on using the loans to roll out their respective livelihood plans. Payouts are linked to increase in incomes and linkages to community institutions, like SHGs. Note: The project is implemented over multiple districts in the state of Jharkhand. Of these districts, Aspirational Districts include East Singhbum, West Singhbum, Gumla, Khunti, Lohardaga, Ramgarh, Ranchi, Sahebganj and Simdega in Jharkhand.
Vrutti (3-Fold Program)	The program provides technical assistance and enables access to no-cost working capital to three Farmer Producer Companies (FPCs) through a revolving grant (RG) facility. As turnover and profitability increase, a portion of the RG returned to the FPCs will be used as a guarantee, enabling them to secure formal loans at favourable rates in consequent years of the project. Note: The project is implemented over multiple districts in the states of Maharashtra, Chhattisgarh and Andhra Pradesh. Of these districts, Aspirational Districts include Kanker in Chhattisgarh.

For more details on CSR strategy and programme impact, refer Corporate Social Responsibility section of the Annual Report.

The information on CSR projects undertaken by the Organisation in designated aspirational districts as identified by government bodies:

Sr. No.	State	Aspirational districts	Amount spent (In Rs.)
1	Jharkhand	Dumka	12,93,695
2	Jharkhand	East Singhbum	28,24,727
3	Jharkhand	Gumla	13,74,714
4	Jharkhand	Hazaribagh	12,93,702
5	Jharkhand	Khunti	21,17,910
6	Jharkhand	Lohardaga	15,98,153
7	Jharkhand	Ramgarh	5,13,465
8	Jharkhand	Ranchi	1,77,567
9	Jharkhand	Sahebganj	6,02,317
10	Jharkhand	Simdega	18,64,524
11	Jharkhand	West Singhbum	5,00,148
12	Chhattisgarh	Kanker	3,52,000
13	Gujarat	Dahod	29,40,000
14	Rajasthan	Dholpur	8,53,455
	Total		**1,83,06,377**

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No)**

(b) **From which marginalized /vulnerable groups do you procure?**

(c) **What percentage of total procurement (by value) does it constitute?**

Given the nature of industry 360 ONE operates in, currently there is no procurement policy in place.

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your Organisation (in the current financial year), based on traditional knowledge:**

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
		Not Applicable		

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved**.

Name of authority	Brief of the Case	Corrective action taken
	Not Applicable	

There were no intellectual property related disputes involving the Organisation.

6. **Details of beneficiaries of CSR Projects**

Sr. No.	CSR Projects*	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Nano Entrepreneurship Sustainability and Transformation (NEST) Outcomes Facility	730	100%
2	Delivering Resilient Livelihoods for Women-Led Tribal Households	5,000	100%
3	Restoring 350 Acres of Degraded Forest Land and Enabling Nature-Based Livelihoods for Tribal Households	400	100%
4	Growing Farmer Producer Companies (FPCs) through Access to Capital and Technical Assistance	676	100%
5	Integrating Marginalised Groundnut Farmers into a Cohesive Value Chain Enterprise to Augment their Incomes	495	100%
6	Other Projects#	11,408	59%
	Total	**18,709**	

* Sr. No. 1 to 5 represent CSR projects under the Foundation's strategic thematic focus on Livelihoods that have received more than INR 15,00,000 in funding during FY 2025-26 (combination of funding from (a) FY 2025-26 CSR obligation (b) Carried forward unspent CSR amounts from FY 2023-24 and FY 2024-25).

Projects listed under Sr. No. 1 to 3 were initiated in FY 2025-26, while projects under Sr. No. 4 and 5 are ongoing initiatives continued from previous financial years and reached additional unique beneficiaries during FY 2025-26.

The "Other Projects" category includes: (a) CSR initiatives implemented in thematic areas other than Livelihoods initiated in FY 2025-26, and (b) Livelihood projects that received less than INR 15,00,000 in CSR funding during FY 2025-26, and (c) Ongoing livelihoods projects that continue to deliver impact by reaching new beneficiaries.

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

360 ONE prioritizes client's risks & interests and upholds ethical practices in investment advisory, transactions, monitoring, and reporting. A detailed risk profiling which includes assessment of the client's risk tolerance, investment objectives, and financial situation is conducted before recommending investment solutions. The Organisation also has a high-level Product Approval Committee which looks at and approves products that are proposed to be recommended and distributed to the client. All disclosures that are made in marketing materials / term sheets are also vetted by Compliance and Risk Management teams to ensure that risks are properly disclosed to clients. These measures enable 360 ONE to tailor products suitable to the client's risk profile, mitigate risks and ensure that their investment objectives are better aligned. 360 ONE's ethical conduct and adherence to best practices builds trust and confidence in its relationship with clients.

The initiatives taken by the Organisation under Principle 9 address following UN SDGs:

Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

   360 ONE is committed to provide its clientele with the best of its services. To receive and respond to client queries, it has a well-established Grievance Redressal Policy.

   The objective of this Policy is to ensure that all the issues raised by the client are resolved promptly and every client is treated in a fair and just manner. The Policy also ascertains that the customers are made aware of their rights, to provide them the flexibility to opt for alternate remedies.

   360 ONE is committed to digital transformation of the systems. Continuous efforts are made for onboarding the clients with ease and improving the efficiency and productivity to minimise the corresponding issues.

   Under this Policy the customers are informed about the channels, which they can access to resolve their issues as per the Grievance Redressal Policy.

   The Policy states that the turnaround time (TAT) for the initial response to the complaint is two days from the receipt of the complaint. In cases where the customers are not satisfied by the initial solution provided, they have the provision to escalate the issue through an escalation matrix.

   A complaint is closed only when the Organisation has resolved the grievance of the client completely. 360 ONE Wealth has constituted a corporate level Client Services Committee comprising of Heads of Client Service, Risk and Operations to improve the quality of client services.

2. **Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:**

	As percentage of total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

3. **Number of consumer complaints in respect of the following:**

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	N.A.	Nil	Nil	N.A.
Advertising	Nil	Nil	N.A.	Nil	Nil	N.A.
Cyber-security	Nil	Nil	N.A.	Nil	Nil	N.A.
Delivery of essential services	Nil	Nil	N.A.	Nil	Nil	N.A.
Restrictive Trade Practices	Nil	Nil	N.A.	Nil	Nil	N.A.
Unfair Trade Practices	Nil	Nil	N.A.	Nil	Nil	N.A.
Other	290*	Nil	N.A.	53	Nil	N.A.

* Includes 150 complaints raised by a single client over SEBI SCORES portal.

4. **Details of instances of product recalls on account of safety issues:**

360 ONE does not produce any products and hence this question is not applicable.

	Number	Reasons for recall
Voluntary recalls	Not Applicable	Not Applicable
Forced recalls	Not Applicable	Not Applicable

5. **Does the Organisation have a framework / policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

Yes, the management is aware of increasing threats in the information security domain and has taken several steps to ensure that the Organisation is safeguarded against cyber security attacks, data leakage and security breaches. 360 ONE has an elaborate cyber security framework. It has adopted a policy of proactively detecting and managing cyber threats. 360 ONE has infused strong technical controls such as risk quantification, threat measurement and human firewall to reduce risk exposure, improve threat detection and employee protection, which will improve its cybersecurity posture on an overall basis. Furthermore, to proactively detect and contain any cyber-attack, the Organisation has established a Security Operations Centre. Apart from having security and firewalls at every layer, the Organisation also focuses on protecting end user devices, apps and data with the help of its Endpoint Security. The Information and Cyber Security Policy approved by the Board is available on the website of the Company at https://s3.ap-south-1.amazonaws.com/x-web-s3.360.one/2_A_Info_and_Cuber_Sec_Policy_for_ITSC_d1a58100d6.pdf.

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

There has been no requirement for any corrective actions and none are underway as no issues observed or notified by regulator from cyber security and data privacy perspective.

360 ONE has established a well-defined governance structure for IT and cybersecurity management to ensure that Organisation's information assets are protected from cyber threats. There are multiple cutting-edge technologies to meet business and regulatory requirements. These technologies include multiple tools and systems, including server, workstation, end points, storage devices, network devices, data leakage prevention, incident management, high-end software consisting of cloud and on-premises databases for efficient data management, VPN, MDM and multiple security solutions as controls for better efficiency and reduce any technological threat to the Organisation.

7. **Provide the following information relating to data breaches:**

Data Breach	FY 2025-26
a. Number of instances of data breaches	Nil
b. Percentage of data breaches involving personally identifiable information of customers	Nil
c. Impact, if any, of the data breaches	Nil

Leadership Indicators

1. **Channels / platforms where information on products and services of the Organisation can be accessed (provide web link, if available).**

360 ONE provides a wide range of services such as wealth and asset management, estate planning, investment ideas, lending etc. Details about our services are available on the website https://www.360.one/.

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

360 ONE complies with all the required mandates and disclosures for its services. The Organisation adheres to the guidelines set by concerned regulators and ensures full disclosure of all the information necessary to customers.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

Customers are informed of any interruptions or discontinuations of essential services via emails, calls, and other forms of electronic communication.

4. **Does the Organisation display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did Organisation carry out any survey with regard to consumer satisfaction relating to the major products / services of the Organisation, significant locations of operation of the Organisation or the Organisation as a whole? (Yes/No)**

Not applicable given the nature of services provided by the Organisation. However, the organisation is committed to transparency and ethical conduct, ensuring customers receive clear, comprehensive, and easily understandable information across all platforms, including websites and email. This includes full disclosure on pricing, risks, terms, and responsibilities to support informed decision-making.

Feedback

360 ONE would appreciate feedback and insights on the contents of this report, as it would help in improving its efforts, performance and policies. For feedback and queries please write to us at sustainability@360.one.

INDEPENDENT ASSURANCE STATEMENT

To
The Board of Directors
360 ONE WAM Limited
360 ONE Centre, Kamala City, Senapati Bapat Marg,
Lower Parel, Mumbai-400013

Independent Assurance Statement to 360 ONE WAM Limited on select non-financial disclosures in the Business Responsibility & Sustainability Report for the financial year 2025-26.

Introduction and Scope of Engagement

360 ONE WAM Limited (hereinafter referred to as **"the Company"**) has developed its Business Responsibility and Sustainability Report (BRSR) (**"the Report"**) based on the BRSR reporting guidelines prescribed by SEBI for listed entities. This is issued under SEBI Master Circular: SEBI/HO/CFD/PoD2/CIR/P/0155, Section IV-B, issued on November 11, 2024 titled "Master circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities" read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42, on March 28, 2025 titled "Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosure on green credits". The reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct, 2018 (NGRBC), and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard. The BRSR will be part of the Company's Annual Report 2025-26.

Aabid & Co., Practicing Company Secretaries, Mumbai has been engaged by 360 ONE WAM Limited (CIN: L74140MH2008PLC177884) to provide:

1. Independent Reasonable assurance on the Key Performance Indicators (KPIs) under the BRSR Core nine (9) ESG attributes; and
2. Limited assurance on the other non-financial disclosures included in the Business Responsibility and Sustainability Report (**"BRSR"**)

   for the financial year April 1, 2025 to March 31, 2026 (hereinafter referred to as **"Reporting Period"**).

The Company's Responsibilities

The Management of the company is responsible for the preparation and presentation of the Business Responsibility and Sustainability Report (**"BRSR"**) for FY 2025–26 in accordance with applicable SEBI regulations and BRSR guidelines. This includes establishing appropriate systems, processes and internal controls for collection, validation and reporting of ESG data, ensuring its accuracy, completeness and reliability. The Management is also responsible for maintaining adequate documentation and ensuring that the disclosures are free from material misstatement, whether due to fraud or error.

Assurance Provider Responsibilities

Our responsibility is to provide independent assurance on the BRSR disclosures based on the procedures performed. We conducted our engagement in accordance with applicable assurance standards, including ISAE 3000 (Revised) and ISAE 3410, to obtain reasonable assurance on BRSR Core indicators and limited assurance on other disclosures, and to express an independent conclusion thereon.

Our procedures were performed on a sample basis and included review of data, processes and supporting documentation. Accordingly, this assurance engagement is subject to inherent limitations, including the use of judgement, estimation and selective testing of data. Further, our scope excludes financial information, forward-looking statements and qualitative reports.

Scope & boundary of Assurance

We have assured all indicators in the Report pertaining to the Company's non-financial performance covering its operations for the period 1st April 2025 through 31st March 2026. The indicators under the scope of assurance are listed in **Annexure A**.

Reporting Boundary

The assurance covers the Company's operations across its offices in India, as included in the BRSR reporting boundary for FY 2025–26.

Intended Users

This Assurance Statement is intended to be a part of the Annual Report of 360 ONE WAM Limited.

Verification Methodology

Our assurance procedures were planned and performed using a risk-based approach to assess the reliability of disclosures and underlying data systems.

In relation to the BRSR Core indicators, we:

- Reviewed the disclosures under BRSR Core encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes;
- Engaged with key personnel to understand the processes, methodologies, assumptions and control environment for ESG data reporting;
- Evaluated the design and implementation of systems and controls for data collection, aggregation and reporting;
- Assessed the information flows and data management mechanisms supporting the disclosures;
- Performed analytical procedures and consistency checks across reported data;
- Reviewed supporting documents and evidence on a sample basis to validate the accuracy of disclosures.

In relation to other non-financial disclosures in the BRSR, we:

- Reviewed the disclosures under BRSR encompassing the reporting framework consisting of quantitative and qualitative indicators across the nine NGRBC principles;
- Obtained an understanding of the processes followed for data collection and reporting;
- Interacted with management and relevant stakeholders to assess completeness of disclosures;
- Reviewed the disclosures for alignment with SEBI BRSR requirements;
- Performed sample-based verification of underlying records and documentation.

Limitations and Exclusions

The BRSR Core disclosures are subject to inherent limitations. The reported information is based on data, records, and explanations provided by the Company's management and functional teams, on which reliance has been placed and which have not been independently verified in all instances. The verification procedures are performed on a sample basis; accordingly, such testing may not detect all misstatements or instances of non-compliance. Certain environmental data (including emissions, energy, water, and waste) involve estimation techniques, emission factors, and assumptions, which may result in measurement uncertainties. The assurance scope excludes data and information outside the defined reporting period. The scope is limited to the entities for the reporting period and may exclude certain leased assets, outsourced operations due to data limitations. Further, the assessment excludes forward-looking statements and is subject to changes in methodologies or regulatory requirements, which may impact comparability over time.

Reasonable level of Assurance Conclusion:

Based on our review and procedures performed for the purpose of reasonable assurance, Aabid & Co. (Assurance Provider) is of the opinion that, in all material respects, the indicators under the BRSR Core (9 ESG attributes), as listed in Annexure A of this statement, for FY 2025-26 are reported in accordance with the requirements of BRSR Core (Annexure 17A of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, as amended by SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025).

The nature, timing and extent of our procedures were determined based on our professional judgement, including an assessment of the risks of material misstatement of the information subject to reasonable assurance, whether due to fraud or error. In performing our work, we obtained an understanding of the relevant processes, systems and internal controls relating to the preparation of such information, in order to design assurance procedures appropriate in the circumstances.

In carrying out our engagement, we performed the following procedures:

- Assessed the suitability and application of the reporting criteria used by the Company for preparation of the BRSR Core disclosures;
- Evaluated the appropriateness of reporting policies, quantification methodologies and models applied in measuring and reporting the ESG indicators;

- Reviewed the reasonableness of key assumptions and estimates used in the preparation of such information;
- Evaluated the overall presentation and disclosure of the information subject to reasonable assurance for completeness and alignment with the applicable reporting framework.

Limited Level of Assurance:

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the disclosures do not comply, in all material respects, with the BRSR reporting requirements prescribed under Annexure 16 of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, as amended by SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025.

Key procedures performed include:

- Assessment of the appropriateness of criteria used by the Company in preparation of the information subject to limited assurance;
- Conducting inquiries with senior management and relevant personnel at corporate and selected locations regarding ESG policies, data collection processes, and implementation practices;
- Obtaining an understanding of the control environment, systems, and processes relevant to the preparation of the information, without evaluating specific control effectiveness;
- Performing sample-based verification of underlying records and supporting documentation to validate reported data;
- Evaluation of overall presentation and consistency with prescribed guidelines.

A limited assurance engagement involves less extensive procedures than a reasonable assurance engagement; accordingly, the level of assurance obtained is relatively lower.

Statement of Independence:

Aabid & Co. is a professional services firm offering a range of advisory and consultancy services across industries. We have complied with independence and ethical requirements which are founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

For Aabid & Co.
Company Secretaries

Mohammed Aabid
Partner
Membership No.: F6579
COP No.: 6625
Peer Review No.: P2007MH076700
UDIN: F006579H000101938

Place: Mumbai
Date: April 15, 2026

Annexure A

The sustainability indicators/disclosures considered during the engagement for FY 2025-26 are presented below:

Sr. No.	Attribute	Parameter	BRSR Indicator
1	Greenhouse gas (GHG) footprint	Total Scope 1 emissions Total Scope 2 emissions GHG emission intensity (Scope 1 + 2) based on revenue, PPP and per employee	Principle 6: E-7
2	Water footprint	Total water consumption Water consumption intensity based on revenue, PPP and physical output Water Discharge by destination and levels of Treatment	Principle 6: E-3 & E-4
3	Energy footprint	Total energy consumed % of the energy consumed from renewable sources Energy intensity based on revenue, PPP and physical output	Principle 6: E-1
4	Embracing circularity - details related to waste management by the entity	Plastic waste, e-waste, bio-medical waste, construction and demolition waste, radioactive waste, other hazardous waste, and other non-hazardous waste generated	Principle 6: E-9
		Total waste generated	
		Waste intensity based on revenue, PPP and physical output	
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	
		For each category of waste generated, total waste disposed by nature of disposal method	
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	Principle 3: E-1
		Details of safety related incidents for employees and workers (including contract workforce e.g. workers in the company's construction sites)	Principle 3: E-11
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	Principle 5: E-3 (b)
		Complaints on POSH	Principle 5: E-7
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	Principle 8: E-4
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	Principle 8: E-5
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	Principle 9: E-7
		Number of days of accounts payable	Principle 1: E-8
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Principle 1: E-9