

October 15, 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,

Subject: Outcome of the meeting of the Board of Directors of 360 ONE WAM LIMITED held on Thursday, October 15, 2026

We wish to inform you that the Board of Directors ("**Board**") of 360 ONE WAM LIMITED ("**Company**") at its meeting held today has, inter alia, approved:

- A. unaudited financial results (consolidated and standalone) of the Company for the quarter and half year ended September 30, 2026; and
- B. second interim dividend for FY 2026-27 of Rs. 7.5/- (Rupees seven and paise fifty only) per equity share of face value of Re. 1/- (Rupee one only) each and has fixed the record date as Friday, October 23, 2026, for this purpose. The said interim dividend will be paid / dispatched on or before Friday, November 13, 2026, subject to applicable taxes.

Further, we have enclosed the following:

1. Results Update containing update on the aforesaid unaudited financial results for the quarter and half year ended September 30, 2026, as '**Annexure 1**';
2. Limited Review Report on unaudited consolidated financial results along with unaudited consolidated financial results for the quarter and half year ended September 30, 2026, as '**Annexure 2**';
3. Limited Review Report on unaudited standalone financial results along with unaudited standalone financial results for the quarter and half year ended September 30, 2026, as '**Annexure 3**';
4. Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), statement(s) of deviation / variation, if any, in the utilization of proceeds of preferential issue(s) of warrants, as '**Annexure 4A and 4B**'; and
5. Details of the Record Date for the second interim dividend for FY 2026-27 as '**Annexure 5**'.

The standalone financial results enclosed herewith as **Annexure 3** also include disclosure in accordance with Regulation 52(4) of the Listing Regulations, read with applicable SEBI circular(s) in respect of the listed commercial papers of the Company.

360 ONE WAM LIMITED

Corporate & Registered Office: 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai – 400 013

Tel (91-22) 4876 5100 Fax (91-22) 4341 1895 Email secretarial@360.one www.360.one

CIN: L74140MH2008PLC177884

The meeting of the Board commenced at 1:30 p.m. (IST) and concluded at 4:00 p.m. (IST).

The aforesaid financial results shall be uploaded on the websites of the Stock Exchanges at www.nseindia.com and www.bseindia.com and on the website of the Company at <https://ir.360.one/investor-relations/>.

Please take the same on your records.

Thanking you.

Yours faithfully,

For 360 ONE WAM LIMITED

ROHIT S.
BHASE

Digitally signed
by ROHIT S.
BHASE
Date: 2026.10.15
16:02:25 +05'30'

Rohit Bhave
Company Secretary
ACS- 21409
Encl.: As above



360 ONE WAM Ltd. Results Update - Q2 FY27

Key Highlights

Q2 FY27 PAT AT RS 302 CRORE

Q2 FY27 TOTAL REVENUE AT RS 853 CRORE

OVERALL ASSETS UNDER MANAGEMENT (AUM) AT RS 8,99,481 CRORE AS ON SEPTEMBER 2026

ANNUAL RECURRING REVENUE (ARR) AUM AT RS 3,53,382 CRORE

ARR NET FLOWS AT RS 12,482 CRORE FOR THE QUARTER

BOARD APPROVED INTERIM DIVIDEND OF RS 7.50 PER SHARE

<i>Rs in Crs.</i>	Q2 FY27	Q1 FY27	Q-o-Q %	Q2 FY26	Y-o-Y %
Revenue from Operations	896	822	9.0%	763	17.5%
Annual Recurring Revenue	706	614	15.0%	554	27.5%
Transactional / Brokerage Income	190	208	-8.7%	209	-9.1%
Other Income	(44)	47	-	51	-
Total Revenues	853	870	-2.0%	813	4.8%
Total Expenses	462	446	3.5%	400	15.5%
Operating Profit Before Tax	434	376	15.5%	363	19.7%
Profit before Tax	391	424	-7.8%	413	-5.5%
Profit After Tax (incl. OCI)	302	330	-8.4%	316	-4.4%

Mumbai, October 15, 2026: 360 ONE WAM Limited, one of India's largest wealth and alternates asset managers, announced its financial results for the quarter ended September 30, 2026.

Business Performance

- **Assets under Management for 360 ONE stood at Rs 8,99,481 Crs**, consisting of ARR AUM of Rs **3,53,382 Crs** and Transactional / Brokerage / syndicated AUM of Rs 5,46,099 Crs
 - Wealth Management: **ARR AUM rose to Rs 2,52,627 Crs (+24.3% YoY)** supported by net flows across segments. 360 ONE Plus proposition saw growth of 37.8% YoY, while Distribution grew by 15.0% YoY. Overall, it manages assets for 9,000+ families and corporates
 - Asset Management: **ARR AUM increased to Rs 1,00,754 Crs (+9.4% YoY)** driven by growth across Private Equity, Credit and Real Assets segments

Financial Performance for the quarter ended September 30, 2026

- **Total Revenue increased by 4.8% YoY to Rs 853 Crs** mainly driven by strong growth in ARR AUM
- **Revenue from Operations was Rs 896 Crs - an increase of 17.5% YoY**
- **ARR revenue was Rs 706 Crs - an increase of 27.5% YoY**
- **Combined ARR retention at 79 basis points (bps)**, with Wealth Management and Asset Management retentions at 79 bps each
- **Consolidated Profit After Tax was Rs 302 Crs** as against Rs 316 Crs for Q2 FY26
- **Tangible net worth stood at Rs 7,268 Crs. Return on Tangible Equity was at 16.9%**
- **Our core wealth and asset management businesses continued to deliver strong performance** amid heightened macroeconomic volatility, underscoring the depth of our client relationships and the trust families place in us. Q2 results include impact of the prevailing market conditions, which we view as transitory. **Our fundamentals endure - the strength of the 360 ONE brand, a robust platform, a client-first model and our continued ability to attract exceptional talent.** Anchored in disciplined risk management and the highest standards of governance, we remain well positioned for sustained, long-term growth

For further information, please contact:

Investor Relations: ir@360.one

[Click here to register for conference call](#)

[Click here for investor presentation](#)

360 ONE WAM Q2 FY27 Analyst Conference call is scheduled for Thursday, October 15, 2026, at 5:30 PM IST

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
360 One WAM Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of 360 One WAM Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities

Name of the Company	Relationship
360 ONE WAM Limited	Holding Company
360 ONE Prime Limited	Subsidiary
360 ONE Asset Management Limited	Subsidiary
360 ONE Distribution Services Limited	Subsidiary
360 ONE Portfolio Managers Limited	Subsidiary
360 ONE Investment Adviser and Trustee Services Limited	Subsidiary
360 ONE Asset Trustee Limited	Subsidiary
360 ONE IFSC Limited	Subsidiary
360 ONE Foundation	Subsidiary
360 ONE Alternates Asset Management Limited	Subsidiary
360 ONE Asset Management (Mauritius) Limited	Subsidiary
360 ONE Inc	Subsidiary
360 ONE Private Wealth (Dubai) Limited	Subsidiary
360 ONE Capital Pte. Limited	Subsidiary
360 ONE Capital (Canada) Limited	Subsidiary



S.R. BATLIBOI & Co. LLP

Chartered Accountants

Name of the Company	Relationship
Moneygoals Solutions Limited (w.e.f. February 06, 2025)	Subsidiary
360 ONE Capital Market Private Limited (formerly, Batlivala & Karani Securities India Private Limited) (w.e.f. May 27, 2025)	Subsidiary
360 ONE Treasury Services Private Limited (formerly, 360 ONE Treasury Solutions Private Limited and Batlivala & Karani Finserv Private Limited) (w.e.f. May 27, 2025)	Subsidiary
Banayantree Services Limited (w.e.f. February 06, 2025)	Step-down subsidiary
B&K Securities Pte. Ltd., Singapore (w.e.f. May 27, 2025)	Step-down subsidiary
B&K Securities Limited, England (w.e.f. May 27, 2025 and upto December 16, 2025)	Step-down subsidiary
360 ONE Global Asset Management (IFSC) Limited (w.e.f. December 23, 2025)	Step-down subsidiary
Quark Solar Private Limited (w.e.f. April 30, 2026)	Step-down subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of matter

6. We draw your attention to the note 10 of the unaudited consolidated financial results that describes the income tax demand and assessment on the Company and its subsidiaries, based on the search operation carried out by the Income Tax department and the related uncertainties in this regard.

Our conclusion is not modified in respect of this matter.

7. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
- 1 subsidiary, whose unaudited financial results include total assets of Rs. 18,042.05 crore as at September 30, 2026, total revenues of Rs. 381.64 crore and Rs. 868.92 crore, total net profit after tax of Rs. 34.19 crore and Rs. 166.24 crore, total comprehensive income of Rs. 34.15 crore and Rs. 166.13 crore, for the quarter ended September 30, 2026 and the period ended on that date respectively, and net cash outflows of Rs. 105.59 crore for the period from April 1, 2026 to September 30, 2026, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on the financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

8. The accompanying Statement includes unaudited financial results and other unaudited financial information in respect of:
- 8 subsidiaries, whose financial results and other financial information reflect total assets of Rs. 104.80 crore as at September 30, 2026, and total revenues of Rs. 29.45 crore and Rs. 53.36 crore, total net profit after tax of Rs. 3.50 crore and Rs. 7.86 crore, total comprehensive gain of Rs. 5.04 crore and Rs. 9.50 crore, for the quarter ended September 30, 2026 and the period ended on that date respectively and net cash outflow of Rs. 0.17 crore for the period from April 1, 2026 to September 30, 2026.

The unaudited financial results and other unaudited financial information of these subsidiaries have not been reviewed by any auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these financial results are not material to the Group.



S.R. BATLIBOI & Co. LLP

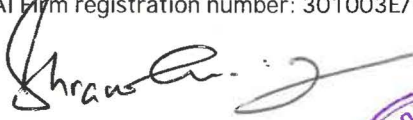
Chartered Accountants

Our conclusion on the Statement in respect of matters stated in para 7 and 8 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



per Shrawan Jalan

Partner

Membership No.: 102102

UDIN: 26102102CSYIGL7189

Place: Mumbai

Date: October 15, 2026



360 ONE WAM LIMITED
CIN : L74140MH2008PLC177884
 Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai-400013, Maharashtra, India
 Website : www.360.one, Email ID : secretarial@360.one, Telephone : (91-22) 4876 5600, Fax : (91-22) 4341 1895
Consolidated Statement of Profit and Loss for the Quarter and Half Year ended September 30, 2026

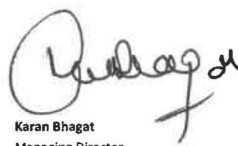
Particulars	Quarter ended			Half Year ended		(₹ In Crore)
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	March 31, 2026
1. Income						Audited
Revenue from operations						
(i) Interest Income						
- Loans	332.39	318.45	243.12	650.84	473.67	1,035.14
- Others	74.71	60.42	60.62	135.13	117.77	255.77
(ii) Dividend & Distribution income on investments	1.85	0.15	1.67	2.00	2.47	8.84
(iii) Fees and commission income	611.79	579.87	612.56	1,191.66	1,044.80	2,102.99
(iv) Net gain on fair value changes	123.09	264.41	180.09	387.50	425.93	958.88
(I) Total Revenue from operations	1,143.83	1,223.30	1,098.06	2,367.13	2,064.64	4,361.62
(II) Other Income	117.62	49.82	9.46	167.44	22.92	115.64
(III) Total Income (I+II)	1,261.45	1,273.12	1,107.52	2,534.57	2,087.56	4,477.26
2. Expenses						
(i) Finance Costs	361.34	353.99	253.89	715.33	482.43	1,090.24
(ii) Fees and commission expense	17.83	14.53	19.69	32.36	39.26	87.14
(iii) Impairment on financial instruments	4.42	0.07	6.39	4.49	5.43	7.58
(iv) Employee Benefits Expenses	341.09	326.03	272.47	667.12	518.92	1,132.56
(v) Depreciation and amortisation expenses	42.79	42.11	39.19	84.90	71.32	155.22
(vi) Other expenses	103.39	112.88	102.48	216.27	182.99	427.64
(IV) Total Expenses	870.86	849.61	694.11	1,720.47	1,300.35	2,900.38
(V) Profit before tax (III - IV)	390.59	423.51	413.41	814.10	787.21	1,576.88
(VI) Tax Expense:						
(i) Current Tax	94.54	78.80	124.85	173.34	191.67	356.36
(ii) Deferred Tax	(4.06)	14.18	(26.92)	10.12	(4.61)	4.35
Total Tax Expense	90.48	92.98	97.93	183.46	187.06	360.71
(VII) Profit for the period/year(V-VI)	300.11	330.53	315.48	630.64	600.15	1,216.17
(VIII) Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefits (assets)/liabilities	0.23	(1.49)	(0.92)	(1.26)	0.76	3.61
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.01)	0.37	0.25	0.36	(0.31)	(0.95)
Subtotal (A)	0.22	(1.12)	(0.67)	(0.90)	0.45	2.66
(B) (i) Items that will be reclassified to profit or loss						
- Foreign currency translation reserve	1.44	0.11	0.91	1.55	2.28	6.38
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (B)	1.44	0.11	0.91	1.55	2.28	6.38
Total Other Comprehensive Income/(Loss)	1.66	(1.01)	0.24	0.65	2.73	9.04
(IX) Total Comprehensive Income for the period/year (VII+VIII) (Comprising Profit and Other comprehensive Income/(Loss) for the period/year)	301.77	329.52	315.72	631.29	602.88	1,225.21
(X) Paid up Equity Share Capital (Face value of ₹1 each) (Refer Note 7)	40.79	40.67	40.48	40.79	40.48	40.61
(XI) Other Equity (excluding Revaluation reserve)						9,794.94
(XII) Earnings per equity share						
Basic (In ₹) *	7.37	8.13	7.80	15.50	14.96	30.16
Diluted (In ₹) *	7.09	7.84	7.56	14.93	14.52	29.19

Amount less than ₹100,000

* Quarter numbers are not annualised

For and on behalf of the Board of Directors




Karan Bhagat
 Managing Director
 (DIN: 03247753)



Date : October 15, 2026
 Place : Mumbai

360 ONE WAM LIMITED

CIN : L74140MH2008PLC177884

Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai-400013, Maharashtra, India

Website : www.360.one, Email ID : secretarial@360.one, Telephone : (91-22) 4876 5600, Fax : (91-22) 4341 1895

1. Consolidated Balance Sheet as at September 30, 2026

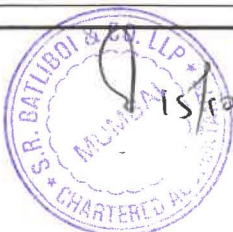
(₹ In Crore)

Sr. No	Particulars	As at September 30, 2026	As at March 31, 2026
		Unaudited	Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	336.58	569.24
(b)	Bank balance other than (a) above	968.00	912.35
(c)	Receivables		
(i)	Trade receivables	540.24	525.18
(ii)	Other receivables	606.74	314.09
(d)	Loans	12,112.19	11,126.28
(e)	Investments	9,615.70	8,842.44
(f)	Other financial assets	325.75	421.44
		24,505.20	22,711.02
2	Non-Financial Assets		
(a)	Current tax assets	402.44	364.52
(b)	Deferred tax assets	5.62	1.98
(c)	Property, plant and equipment	354.74	363.06
(d)	Capital work-in-progress	34.91	-
(e)	Goodwill	2,500.93	2,498.09
(f)	Other intangible assets	591.17	615.42
(g)	Right of Use Assets	538.36	492.88
(h)	Other non-financial assets	208.87	154.38
		4,637.04	4,490.33
	Total Assets	29,142.24	27,201.35
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	19.16	47.69
(b)	Payables		
(i)	Trade payables		
(i)	total outstanding dues of micro enterprises and small enterprises	-	-
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	90.90	87.20
(ii)	Other payables		
(i)	total outstanding dues of micro enterprises and small enterprises	-	-
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	844.76	753.16
(c)	Lease Liabilities	541.38	479.36
(d)	Debt securities	14,959.05	12,962.37
(e)	Borrowings (other than debt securities)	1,702.37	2,357.90
(f)	Subordinated liabilities	138.22	131.68
(g)	Other financial liabilities	159.56	187.44
		18,455.40	17,006.80
2	Non-Financial Liabilities		
(a)	Current tax liabilities	41.09	55.19
(b)	Provisions	28.43	25.22
(c)	Deferred tax liabilities	211.48	197.46
(d)	Other non-financial liabilities	45.25	81.13
		326.25	359.00
3	EQUITY		
(a)	Equity share capital	40.79	40.61
(b)	Other equity	10,319.80	9,794.94
		10,360.59	9,835.55
	Total Liabilities and Equity	29,142.24	27,201.35



2. Consolidated Statement of Cash Flows for the Half Year ended September 30, 2026

(₹ in Crore)		
Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
A. Cash flows from operating activities		
Profit before tax	814.10	787.21
Adjustments for:		
Depreciation and amortisation expenses	84.90	71.32
Provisions for Employee benefits	4.44	3.99
Non-cash employee share based payments	92.65	61.73
Net changes in Fair value through Profit and loss of Investments	(505.03)	(429.11)
Net change in fair value of Derivative Financial Instruments- unrealised	(5.71)	9.40
Net change in fair value of Borrowings	(14.70)	(0.25)
Impairment on financial instruments - Trade Receivable	4.04	2.49
Impairment on financial instruments - Loans	0.45	2.94
Interest Income	(821.27)	(618.81)
Interest expenses	704.43	470.37
Dividend Income from Investments	(2.00)	(2.47)
Interest expenses paid	(387.05)	(316.53)
Interest income received	732.02	566.18
Net (Gain) on Sale of Property, plant and equipment	-	(0.13)
(Gain) on Termination of Leases	(0.65)	(0.18)
Operating profit before working capital changes	700.62	608.16
Changes in working Capital :		
(Increase)/Decrease in Earmarked balances	(16.92)	1.84
(Increase)/Decrease in Trade Receivables	(12.65)	16.49
(Increase) in Other Receivables	(292.65)	(307.60)
Decrease in Other Financial Assets	93.71	36.36
(Increase) in Other Non-Financial Assets	(50.97)	(68.83)
(Decrease)/Increase in Trade Payables	(3.40)	11.83
Increase in Other Payables	91.60	110.63
(Decrease) in Other Financial Liabilities	(32.53)	(671.66)
(Decrease) in Provisions	(2.64)	(24.92)
(Decrease) in Other Non-Financial Liabilities	(35.95)	(23.22)
Cash generated from/(used in) operations	438.22	(310.92)
(Increase) in Loans (net disbursed)	(937.48)	(1,019.30)
Cash (used in) operating activities	(499.26)	(1,330.23)
Net income tax paid	(225.28)	(211.66)
Net cash (used in) operating activities (A)	(724.54)	(1,541.89)
B. Cash flows from investing activities		
Payments for purchase of investments	(4,818.40)	(3,818.67)
Proceeds from sale of investments	4,559.41	3,651.02
Acquisition of subsidiary and business (net of cash acquired)	(9.38)	(1,033.84)
Fixed Deposit (placed)	(22.66)	(126.44)
Purchase of Property, plant and equipment (includes intangible assets)	(36.63)	(17.09)
Sale proceeds from Property, plant and equipment (includes intangible assets)	0.82	1.66
Interest income received	16.77	21.18
Dividend income received	2.00	2.47
Net cash (used in) investing activities (B)	(308.07)	(1,319.71)
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	49.52	53.24
Money received against share warrants	-	625.84
Payment of stamp duty	(4.74)	-
Dividends paid	(243.78)	(236.22)
Net (Repayments)/Proceeds from Short term borrowings	(452.01)	760.21
Proceeds from Long term borrowings	2,082.84	2,659.12
Repayments of Long term borrowings	(537.06)	(1,050.06)
Payment of lease liabilities	(38.67)	(33.40)
Interest expenses paid	(57.70)	(90.71)
Net cash generated from financing activities (C)	798.40	2,688.02
Effect of exchange rate on translation of foreign currency (D)	1.55	2.28
Net (decrease) in cash and cash equivalents (A+B+C+D)	(232.66)	(171.29)
Opening Cash and cash equivalents	569.24	740.19
Closing Cash and cash equivalents	336.58	568.90



360 ONE WAM Limited
CIN : L74140MH2008PLC177884
Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai-400013, Maharashtra, India
Website : www.360.one, Email ID : secretarial@360.one, Telephone : (91-22) 4876 5600, Fax : (91-22) 4341 1895

3. The Company and its subsidiaries are engaged in finance and financial services activities. On a consolidated basis, the Company has identified two reportable segments namely (i) Wealth Management and (ii) Asset Management. The disclosures in terms of Indian Accounting Standard 108 (Ind AS) on "Operating Segment" as specified under section 133 of Companies Act, 2013 for the Group is as under:

Particulars	Quarter ended			Half year ended		(Rs. In Crores)
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	March 31, 2026 (Audited)
Segment Revenue						
1. Wealth Management	943.25	967.34	938.92	1,910.59	1,710.14	3,458.38
2. Asset Management	318.20	305.34	168.08	623.54	376.28	1,016.35
Total Segment Revenue	1,261.45	1,272.68	1,107.00	2,534.13	2,086.42	4,474.73
Unallocated	-	0.44	0.52	0.44	1.14	2.53
Total Segment Revenue	1,261.45	1,273.12	1,107.52	2,534.57	2,087.56	4,477.26
Segment Result (Profit before Tax)						
1. Wealth Management	206.00	237.95	344.41	443.95	597.77	1,038.74
2. Asset Management	184.59	185.12	68.48	369.71	188.30	535.61
Total Segment Results	390.59	423.07	412.89	813.66	786.07	1,574.35
Unallocated	-	0.44	0.52	0.44	1.14	2.53
Total Segment Results	390.59	423.51	413.41	814.10	787.21	1,576.88
Segment Assets						
1. Wealth Management	25,775.07	25,644.06	22,161.71	25,775.07	22,161.71	24,380.66
2. Asset Management	2,959.11	2,756.81	1,807.60	2,959.11	1,807.60	2,454.19
Total	28,734.18	28,400.87	23,969.31	28,734.18	23,969.31	26,834.85
Unallocated	408.06	385.90	295.43	408.06	295.43	366.50
Total Segment Assets	29,142.24	28,786.77	24,264.74	29,142.24	24,264.74	27,201.35
Segment Liabilities						
1. Wealth Management	17,541.46	17,349.21	14,571.48	17,541.46	14,571.48	16,235.71
2. Asset Management	987.62	1,188.27	58.13	987.62	58.13	877.43
Total	18,529.08	18,537.48	14,629.61	18,529.08	14,629.61	17,113.14
Unallocated	252.57	258.23	286.37	252.57	286.37	252.66
Total Segment Liabilities	18,781.65	18,795.71	14,915.98	18,781.65	14,915.98	17,365.80
Capital Employed (Segment Assets less Segment liabilities)						
1. Wealth Management	8,233.61	8,294.85	7,590.23	8,233.61	7,590.23	8,144.95
2. Asset Management	1,971.49	1,568.54	1,749.47	1,971.49	1,749.47	1,576.76
Total capital employed in Segments	10,205.10	9,863.39	9,339.70	10,205.10	9,339.70	9,721.71
Unallocated	155.49	127.67	9.06	155.49	9.06	113.84
Total Capital Employed	10,360.59	9,991.06	9,348.76	10,360.59	9,348.76	9,835.55



360 ONE WAM Limited

CIN : L74140MH2008PLC177884

**Regd. Office :-360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai-400013,
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Website : www.360.one, Email ID : secretarial@360.one, Telephone : (91-22) 4876 5600,

Fax : (91-22) 4341 1895

4. The above consolidated unaudited financial results for the quarter and half year ended September 30, 2026, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of 360 ONE WAM Limited (the "Company") at its meeting held on October 15, 2026. The Statutory Auditors of the Company have carried out the Limited Review of the aforesaid results.
5. These consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended. Further the Company has applied its accounting policies in the preparation of these financial results consistent with those followed in the annual financial statements for the year ended March 31, 2026.
6. During the quarter and half year ended September 30, 2026, the Nomination and Remuneration Committee of the Board of Directors granted 6,94,719 stock options representing equal number of equity shares of face value of ₹1/- each in the Company to the eligible employees under the IIFL Wealth Employee Stock Option Scheme – 2019, IIFL Wealth Employee Stock Option Scheme – 2021, 360 ONE Employee Stock Option Scheme 2023 and 360 ONE Employee Stock Option Scheme 2025- Series 1. None of the stock options were vested or exercised during the said period.
7. The Company, during the quarter and half year ended September 30, 2026 has allotted 12,29,183 and 17,75,762 equity shares respectively of ₹1/- each, fully paid up, on exercise of options by employees, in accordance with the Company's Employee Stock Option Scheme(s).
8. During the quarter ended September 30, 2026, no interim dividend was paid. Total dividend declared and paid during the half year ended September 30, 2026 amounted to ₹243.78 crores.
An interim dividend of ₹ 7.50/- per share has been approved by Board of Directors in its meeting held on October 15, 2026.
9. As on September 30, 2026, the Company has the below mentioned wholly owned subsidiaries:
 - 360 ONE Prime Limited
 - 360 ONE Asset Management Limited
 - 360 ONE Distribution Services Limited
 - 360 ONE Portfolio Managers Limited
 - 360 ONE Investment Adviser and Trustee Services Limited
 - 360 ONE Asset Trustee Limited
 - 360 ONE IFSC Limited
 - 360 ONE Foundation
 - 360 ONE Alternates Asset Management Limited
 - 360 ONE Asset Management (Mauritius) Limited
 - 360 ONE Inc
 - 360 ONE Private Wealth (Dubai) Limited
 - 360 ONE Capital Pte. Limited
 - 360 ONE Capital (Canada) Limited



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- Moneygoals Solutions Limited
- 360 ONE Capital Market Private Limited (Formerly known as Batlivala & Karani Securities India Private Limited) (w.e.f May 27, 2025)
- 360 ONE Treasury Services Private Limited (Formerly known as 360 ONE Treasury Solutions Private Limited and Batlivala and Karani Finserv Private Limited) (w.e.f May 27, 2025)

As on September 30, 2026, the Company has the below mentioned step-down subsidiaries:

- Banayantree Services Limited
- B&K Securities Pte. Ltd., Singapore (w.e.f May 27, 2025)
- 360 ONE Global Asset Management (IFSC) Limited (w.e.f. December 23, 2025)
- Quark Solar Private Limited (w.e.f. April 30, 2026)

10. The Income Tax Department ("the Department") conducted a Search ("the Search") under Section 132 of the Income Tax Act, 1961 on the Company and one of its subsidiary company during the quarter ended March 31, 2025. During the quarter ended June 30, 2026, the Department issued an Order levying tax on the Company and one of its subsidiary company aggregating to ₹336.14 Crore (including surcharge & cess). Appeal has been filed by the respective companies before the Commissioner of Income Tax (Appeals) against such order. While uncertainty exists regarding the outcome of the proceeding, as of the date of approval of these financial results, the Company does not believe any adjustments are required to be recorded/made in the current or prior period financial information. However, the same has been considered as Contingent liabilities.

Further to above, the Department has issued notice 158BC on March 17, 2026 initiating block assessment proceeding against one of its subsidiary company. As on the date of issuance of these Financial results, the subsidiary company has not received any communication from the Department regarding the outcome. While uncertainty exists regarding the ultimate outcome of the proceeding, the Company after considering available information, as of the date of approval of these financial results does not believe any adjustments, disclosures or any effect are required to the current or prior period financial information.

11. The Board of 360 ONE Alternates Asset Management Limited ("AAM"), a wholly owned subsidiary of 360 ONE WAM Limited at its meeting held on April 20, 2026, had approved acquisition of the entire paid-up equity share capital of Quark Solar Private Limited on a fully diluted basis, by AAM for the total consideration of Rs. 9.39 Crore to be fully discharged in cash, and on such other terms and conditions as mentioned in the Share Purchase Agreement ("SPA") to be executed with Quark Solar Private Limited and Sellers. The transaction was consummated on April 30, 2026.



360 ONE WAM Limited

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

For and on behalf of the Board of Directors

Date: October 15, 2026

Place: Mumbai



Karan Bhagat
Managing Director
(DIN : 03247753)



d.



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
360 One WAM Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of 360 One WAM Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

5. We draw your attention to the Note 11 of the unaudited standalone financial results that describes the income tax demand on the Company based on the search operation carried out by the Income Tax department and the related uncertainties in this regard.

Our conclusion is not modified in respect of this matter.

For S.R. BATLIBOI & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005



per Shrawan Jalan
Partner

Membership No.: 102102
UDIN: 26102102WDNEDA6993
Place: Mumbai
Date: October 15, 2026



360 ONE WAM LIMITED
CIN : L74140MH2008PLC177884
Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai 400013, Maharashtra, India
Website : www.360.one, Email ID : secretarial@360.one, Telephone : (91-22) 4876 5600, Fax : (91-22) 4341 1895
Standalone Statement of Profit and Loss for the Quarter and Half Year ended September 30, 2026

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
Revenue from operations						
(i) Fees and commission income	40.61	70.63	129.56	111.24	152.12	208.06
(I) Total Revenue from operations	40.61	70.63	129.56	111.24	152.12	208.06
(II) Other Income (Refer Note 9)	220.88	121.39	26.99	342.27	215.52	585.13
(III) Total Income (I+II)	261.49	192.02	156.55	453.51	367.64	793.19
2. Expenses						
(i) Finance Costs	32.76	35.38	27.95	68.14	55.73	121.78
(ii) Fees and commission expense	10.89	24.33	18.06	35.22	18.20	34.69
(iii) Impairment on financial instruments	0.02	#0.00	#0.00	0.02	-	0.76
(iv) Employee Benefits expenses	19.97	26.48	20.31	46.45	34.64	72.36
(v) Depreciation and amortisation expenses	3.97	4.01	10.88	7.98	21.70	42.14
(vi) Other expenses	23.00	18.66	33.36	41.66	56.35	97.89
(IV) Total Expenses	90.61	108.86	110.56	199.47	186.62	369.62
(V) Profit before tax (III - IV)	170.88	83.16	45.99	254.04	181.02	423.57
(VI) Tax Expense:						
(i) Current Tax	3.91	0.16	11.61	4.07	41.10	38.19
(ii) Deferred Tax	0.18	(0.49)	0.12	(0.31)	(6.39)	(9.84)
Total Tax Expense	4.09	(0.33)	11.73	3.76	34.71	28.35
(VII) Profit for the period / year (V-VI)	166.79	83.49	34.26	250.28	146.31	395.22
(VIII) Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
-Remeasurements of defined benefits (assets)/liabilities	0.00#	(0.35)	(0.03)	(0.35)	(0.05)	0.07
-Income tax relating to items that will not be reclassified to profit or loss	(0.00)#	0.09	0.01	0.09	0.01	(0.02)
Other Comprehensive (Loss)/Income for the period/year	0.00#	(0.26)	(0.02)	(0.26)	(0.04)	0.05
(IX) Total Comprehensive Income for the period / year (VII+VIII) (Comprising Profit and Other Comprehensive Income/(Loss) for the period / year)	166.79	83.23	34.24	250.02	146.27	395.27
(X) Paid up Equity Share Capital (Face value of ₹ 1/- each) (Refer Note 7)	40.79	40.67	40.48	40.79	40.48	40.61
(XI) Other Equity (excluding Revaluation reserve)						7,392.71
(XII) Earnings per equity share						
Basic (In ₹) *	4.10	2.05	0.85	6.15	3.65	9.80
Diluted (In ₹) *	3.94	1.98	0.82	5.92	3.54	9.48

Amount less than Rs. 100,000

* Quarter numbers are not annualised

For and on behalf of the Board of Directors

Karan Bhagat
Karan Bhagat
Managing Director
(DIN: 03247753)



15/10/26

Date : October 15, 2026
Place : Mumbai

360 ONE WAM LIMITED
CIN : L74140MH2008PLC177884

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1. Standalone Balance Sheet as at September 30, 2026

(₹ In Crore)

Sr. No.	Particulars	As at September 30, 2026	As at March 31, 2026
		Unaudited	Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	27.32	31.50
(b)	Bank balance other than (a) above	3.74	2.73
(c)	Receivables		
(i)	Trade receivables	37.96	36.08
(ii)	Other receivables	111.86	86.97
(d)	Loans	878.46	846.76
(e)	Investments	7,693.01	7,585.81
(f)	Other financial assets	21.33	30.74
		8,773.68	8,620.59
2	Non-Financial Assets		
(a)	Current tax assets (net)	201.60	163.77
(b)	Property, plant and equipment	244.08	245.62
(c)	Capital work-in-progress	4.10	-
(d)	Goodwill	3.21	3.21
(e)	Other intangible assets	11.99	14.51
(f)	Right of Use Assets	24.19	25.23
(g)	Other non-financial assets	34.55	20.40
		523.72	472.74
	Total Assets	9,297.40	9,093.33
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Payables		
(i)	Trade payables		
(i)	total outstanding dues of micro enterprises and small enterprises	-	-
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	28.81	34.19
(ii)	Other payables		
(i)	total outstanding dues of micro enterprises and small enterprises	-	-
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	0.00#	0.04
(b)	Lease Liabilities	24.80	24.14
(c)	Debt securities	1,443.59	1,458.95
(d)	Borrowings (other than debt securities)	188.94	108.15
(e)	Other financial liabilities	11.91	16.22
		1,698.05	1,641.69
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	-	-
(b)	Provisions	0.08	0.08
(c)	Deferred tax liabilities (net)	2.83	3.22
(d)	Other non-financial liabilities	14.72	15.02
		17.63	18.32
3	EQUITY		
(a)	Equity share capital	40.79	40.61
(b)	Other equity	7,540.93	7,392.71
		7,581.72	7,433.32
	Total Liabilities and Equity	9,297.40	9,093.33

Amount less than Rs. 100,000



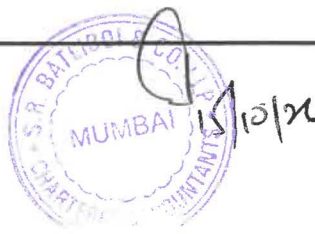
360 ONE WAM LIMITED
CIN : L74140MH2008PLC177884

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2. Standalone Statement of Cash Flows for the Half Year ended September 30, 2026

(₹ in Crore)

Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
	Unaudited	Unaudited
A. Cash flows from operating activities		
Profit before tax	254.04	181.02
Adjustments for:		
Depreciation and amortisation expenses	7.98	21.70
Provisions for Employee benefits	0.05	0.13
Non-cash employee share based payments	4.39	4.23
Net changes in fair value through Profit and loss of Investments	(33.19)	(1.69)
Impairment of financial instruments - Trade receivables	0.02	#0.00
Interest Income	(56.67)	(46.77)
Interest expenses	68.06	55.59
Profit on Sale of Property, plant and equipment	-	(0.13)
Dividend Income from Investments	(237.73)	(150.89)
Gain/Loss on termination of lease	-	-
Operating profit before working capital changes	6.95	63.19
Changes in working Capital :		
(Increase) in earmarked deposits	(1.01)	(0.07)
(Increase) in trade receivables	(1.90)	(107.98)
(Increase) in other receivables	(24.89)	(5.11)
Decrease in other financial assets	97.70	49.51
(Increase) in other non-financial assets	(14.15)	(51.28)
(Decrease)/Increase in trade and other payables	(5.42)	11.64
(Decrease) in other financial liabilities	(4.31)	(513.68)
(Decrease)/Increase in other non-financial liabilities	(0.30)	5.51
(Decrease) in provisions	(0.40)	(1.27)
Cash generated/(used in) from operations	52.27	(549.54)
Net income tax paid	(41.89)	(47.67)
Net cash generated/(used in) operating activities (A)	10.38	(597.21)
B. Cash flows from investing activities		
Payments for purchase of investments	(88.21)	(496.28)
Proceeds from sale of investments	18.05	642.20
Acquisition of subsidiary	-	(798.90)
Interest income received	53.20	47.49
Dividend Received	237.73	150.89
Purchase of Property, plant and equipment (includes intangible assets)	(6.12)	(0.55)
Sale of Property, plant and equipment (includes intangible assets)	0.55	1.00
Staff loan(net)	0.01	-
Inter Corporate Deposit given/repaid - (net)	(32.15)	489.56
Net cash generated investing activities (B)	183.06	35.41
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	49.52	53.24
Money received against share warrant	-	625.84
(Repayment) of Long term borrowings	-	(249.92)
Net proceeds from Short term borrowings	44.49	315.00
Payment of lease liabilities	(0.81)	(15.34)
Interest expenses paid	(47.04)	(105.09)
Dividend paid to Company's shareholders	(243.78)	(236.22)
Net cash (used)/generated from financing activities (C)	(197.62)	387.52
Net (Decrease) in cash and cash equivalents (A+B+C)	(4.18)	(174.28)
Opening Cash & cash equivalents	31.50	184.42
Closing Cash & cash equivalents	27.32	10.14



360 ONE WAM LIMITED

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3. The above standalone unaudited financial results of 360 One WAM Limited the (the "Company") for the quarter and half year ended September 30, 2026, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on October 15, 2026. The Statutory Auditors of the Company have carried out the Limited Review of the aforesaid results.
4. These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – Interim Financial Reporting ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended. Further the Company has applied its accounting policies in the preparation of these financial results consistent with those followed in the annual financial statements for the year ended March 31, 2026.
5. The Company's primary business is providing wealth management services, which include transaction structuring, syndication, and advisory services related to financial products for its clients. The Company also provides merchant banking services and holds investments in subsidiaries engaged in wealth management, asset management, and capital market activities. All activities of the Company are carried out in India. As such there are no separate reportable segments as per the Indian Accounting Standard 108 ("Ind AS 108") on Operating Segments.
6. During the quarter and half year ended September 30, 2026, the Nomination and Remuneration Committee of the Board of Directors granted 6,94,719 stock options representing equal number of equity shares of face value of ₹1/- each in the Company to the eligible employees under the IIFL Wealth Employee Stock Option Scheme – 2019, IIFL Wealth Employee Stock Option Scheme – 2021, 360 ONE Employee Stock Option Scheme 2023 and 360 ONE Employee Stock Option Scheme 2025- Series 1. None of the stock options were vested or exercised during the said period.
7. The Company, during the quarter and half year ended September 30, 2026 has allotted 12,29,183 and 17,75,762 equity shares of ₹1/- each, fully paid up, on exercise of options by employees, in accordance with the Company's Employee Stock Option Scheme(s).
8. During the quarter ended September 30, 2026 no interim dividend was paid. Total interim dividend declared and paid during the half year ended September 30, 2026 amounted to ₹243.78 crores. An interim dividend of ₹ 7.50/- per share has been approved by Board of Directors in its meeting held on October 15, 2026.
9. During the quarter and half year ended September 30, 2026, the Company received dividend amounting to ₹160.24 Crore and ₹ 237.73 Crore respectively (for the year ended March 31, 2026 - ₹431.29 Crore, for the quarter ended June 30, 2026 and September 2025 - ₹77.49 and ₹150.87 Crore) from its subsidiary companies.



360 ONE WAM LIMITED

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10. As on September 30, 2026, the Company has the below mentioned wholly owned subsidiaries:

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- 360 ONE Investment Adviser and Trustee Services Limited
- 360 ONE Distribution Services Limited
- 360 ONE IFSC Limited
- 360 ONE Portfolio Managers Limited
- 360 ONE Asset Trustee Limited
- 360 ONE Foundation
- 360 ONE Alternates Asset Management Limited
- 360 ONE Private Wealth (Dubai) Limited
- 360 ONE Inc.
- 360 ONE Asset Management (Mauritius) Limited
- 360 ONE Capital Pte. Limited
- 360 ONE Capital (Canada) Limited
- Moneygoals Solutions Limited
- 360 ONE Capital Market Private Limited (Formerly known as Batlivala & Karani Securities India Private Limited) (w.e.f. May 27, 2025)
- 360 ONE Treasury Services Private Limited (Formerly known as 360 ONE Treasury Solutions Private Limited and Batlivala and Karani Finserv Private Limited) (w.e.f. May 27, 2025)

As on September 30, 2026, the Company has the below mentioned step-down subsidiaries:

- Banayantree Services Limited
- B&K Securities Pte. Ltd., Singapore (w.e.f. May 27, 2025)
- 360 ONE Global Asset Management (IFSC) Limited (w.e.f. December 23, 2025)
- Quark Solar Private Limited (w.e.f April 30, 2026)

11. The Income Tax Department ("the Department") conducted a Search ("the Search") under Section 132 of the Income Tax Act on the Company during the quarter ended March 31, 2025. During the quarter ended June 30, 2026, the Department issued an Order on the Company levying tax amounting to ₹192.42 Crore (including surcharge and cess). Appeal has been filed by the Company before the Commissioner of Income Tax (Appeals) against such order. While uncertainty exists regarding the outcome of the proceeding, as of the date of approval of these financial results, the Company does not believe any adjustments are required to be recorded/made in the current or prior period financial information. However, the same has been considered as Contingent liability.

12. Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is attached as Annexure 1.



360 ONE WAM LIMITED

CIN : L74140MH2008PLC177884

Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai 400013,
Maharashtra, India

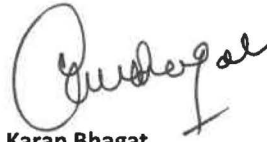
Website : www.360.one, Email ID : secretarial@360.one, Telephone : (91-22) 4876 5600,
Fax : (91-22) 4341 1895

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

For and on behalf of the Board of Directors

Date: October 15, 2026
Place: Mumbai

d.



Karan Bhagat
Managing Director
(DIN: 03247753)



15/10/24

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Annexure 1

Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the Half Year ended September 30, 2026

Sr No	Particulars	Half Year ended	
		September 30, 2026	September 30, 2025
1	Debt equity ratio (Refer Note 1)	0.22	0.18
2	Debt service coverage ratio (Refer Note 2)	0.19	0.17
3	Interest service coverage ratio (Refer Note 3)	4.73	4.61
4	Outstanding Redeemable Preference Shares (Quantity) (Refer Note 4)	Not applicable	Not applicable
5	Outstanding Redeemable Preference Shares (in Lakhs) (Refer Note 4)	Not applicable	Not applicable
6	Capital Redemption Reserve (Refer Note 5)	Not applicable	Not applicable
7	Debenture Redemption Reserve (Refer Note 6)	Not applicable	Not applicable
8	Net worth (Rs. in Crore) (Refer Note 7)	7,581.72	7,318.46
9	Net profit after tax (Rs. in Crore)	250.28	146.31
10	Earnings per share :		
	Basic (in ₹)	6.15	3.65
	Diluted (in ₹)	5.92	3.54
11	Current ratio (Refer Note 8)	Not applicable	Not applicable
12	Long term debt to working capital (Refer Note 8)	Not applicable	Not applicable
13	Bad debts to Accounts receivable ratio (Refer Note 9)	0.00	0.01
14	Current liability ratio (Refer Note 8)	Not applicable	Not applicable
15	Total debts to total assets ratio (Refer Note 10)	0.18	0.15
16	Debtors turnover ratio (Refer Note 11)	3.00	4.01
17	Inventory turnover ratio (Refer Note 12)	Not applicable	Not applicable
18	Operating margin (%) (Refer Note 13)	Not applicable	Not applicable
19	Net profit margin (%) (Refer Note 14)*	55%	40%
20	Sector specific equivalent ratios, as applicable	Not applicable	Not applicable

* includes Exceptional Item

Notes:

- Debt equity ratio = Total Borrowings/(Equity share capital+Other Equity).
- Debt service coverage ratio = (Profit before tax, Exceptional Item and Finance cost excluding Ind AS 116 impact)/(Total borrowings+Finance cost excluding Ind AS 116 impact).
- Interest service coverage ratio = (Profit before tax, Exceptional Item and Finance cost excluding Ind AS 116 impact)/Finance cost excluding Ind AS 116 impact.
- The Company does not have any redeemable preference shares.
- The Company does not have any Capital Redemption Reserve.
- The Company does not have any Debenture Redemption Reserve.
- Networth means Equity share capital and Other equity.
- The Company prepares the financial statements as per Division III of Schedule III of Companies Act, 2013 which does not require the assets and liabilities to be bifurcated into Current / Non-current assets and liabilities. Hence this ratio is not applicable.
- Bad debts to Account receivable ratio = Provision for Expected credit loss/Gross Trade receivables.
- Total debts to total assets ratio = Total Borrowings/Total Assets.
- Debtors turnover ratio = Fees and commission income/Average Trade receivables.
- The Company does not hold any inventory.
- The Company is not a manufacturing company and hence operating margin is not applicable.
- Net profit margin = Total Comprehensive Income/Total Income.



Statement on Deviation or Variation in utilisation of funds raised for Preferential Issue

Name of listed entity		360 ONE WAM LIMITED				
Mode of Fund Raising		Preferential Issue of warrants				
Date of Raising Funds		May 29, 2025				
Amount Raised		Rs. 97,89,66,568.77/- (Rupees ninety seven crores eighty nine lakhs sixty six thousand five hundred and sixty eight and paise seventy seven only) i.e. 25% of the warrant issue proceeds. The aforesaid amount raised was utilised in quarter ended June 30, 2025 and reported vide our intimation dated July 17, 2025.				
Report filed for Quarter ended		September 30, 2026				
Monitoring Agency		Applicable				
Monitoring Agency Name, if applicable		CARE Ratings Limited				
Is there a Deviation / Variation in use of funds raised		No				
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders		Not Applicable				
If Yes, Date of shareholder Approval		Not Applicable				
Explanation for the Deviation / Variation		Not Applicable				
Comments of the Audit Committee after review		Nil				
Comments of the auditors, if any		Nil				
Objects for which funds have been raised and where there has been a deviation, in the following table		Not Applicable				
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No Deviation / Variation						

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CIN: L74140MH2008PLC177884

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For 360 ONE WAM LIMITED


Sanjay Wadhwa
Chief Financial Officer
Date: October 15, 2026



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Statement on Deviation or Variation in utilisation of funds raised for Preferential Issue

Name of listed entity	360 ONE WAM LIMITED					
Mode of Fund Raising	Preferential Issue of warrants					
Date of Raising Funds	July 21, 2025					
Amount Raised	Rs. 527,95,06,792.50/- (Rupees five hundred and twenty-seven crores ninety-five lakhs six thousand seven hundred and ninety-two and paise fifty only) i.e. 25% of the warrant issue proceeds. The aforesaid amount raised was utilised in quarter ended September 30, 2025 and reported vide our intimation dated October 17, 2025.					
Report filed for Quarter ended	September 30, 2026					
Monitoring Agency	Applicable					
Monitoring Agency Name, if applicable	CARE Ratings Limited					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	Nil					
Comments of the auditors, if any	Nil					
Objects for which funds have been raised and where there has been a deviation, in the following table	Not Applicable					
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No Deviation / Variation						

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- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For 360 ONE WAM LIMITED



Sanjay Wadhwa
Chief Financial Officer
Date: October 15, 2026



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Annexure 5

Details of the Record Date for the second interim dividend for FY 2026-27

Symbol	Type of Security	Book both inclusive		Closure days	Record date	Purpose
		From	To			
NSE: 360ONE BSE: 542772	Equity Shares	Not applicable			Friday, October 23, 2026	Second interim dividend for FY 2026-27

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