

October 20, 2025

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, 5 Floor, Plot C/1, G Block,
Bandra - Kurla Complex, Bandra (E),
Mumbai 400 051.
NSE Symbol: 360ONE

Dear Sir / Madam,

Subject: Communication to equity shareholders of the Company for tax deduction on dividend

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith email communication dated October 20, 2025, sent to the equity shareholders of the Company having their email ids registered with the depositories with respect to the withholding of tax on the second interim dividend for the financial year 2025-26 as “Annexure I”.

Please take the same on your records.

Thanking you.
Yours truly,
For 360 ONE WAM LIMITED

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

Annexure I

360 ONE WAM LIMITED

CIN: L74140MH2008PLC177884

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

Tel: (+91-22) 4876 5600, Fax: (+91-22) 4341 1895,
E-mail: secretarial@360.one, Website: www.360.one

Date: October 20, 2025

Dear Shareholder,

We are pleased to inform you that the Board of Directors of the 360 ONE WAM LIMITED, at its Meeting held on Friday, October 17, 2025, has declared second interim dividend for the financial year 2025-26 of Rs. 6/- (Rupees Six only) per equity share of face value of Re. 1/- (Rupee one only) each.

Pursuant to the changes introduced by the Finance Act, 2020, w.e.f. April 1, 2020, the Company is required to withhold taxes at the prescribed rates on the dividend paid to its shareholders. The withholding tax rate varies depending on the residential status of the shareholder and the documents submitted by them and accepted by the Company. Accordingly, the above referred interim dividend, will be paid to the Shareholders after deducting the tax at source as per the details outlined in this communication.

All shareholders are requested to ensure that the below details are completed and/or updated, as applicable, in their respective demat account(s) maintained with the Depository Participant(s); or in case of shares held in physical form, with Company's Registrar and Transfer Agent i.e. MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) in the Register of Members, on or before the Record Date, i.e. Monday, October 27, 2025.

RESIDENT SHAREHOLDER:

It may be noted that tax would not be deducted on payment of dividend to Resident Individual Shareholder, if total dividend to be paid in a financial year does not exceed Rs. 5,000. Where the dividend payable exceeds Rs. 5,000/- for financial year 2025-26, please refer to the table below for the details:

Particulars	Applicable Rate	Documents required (if any)*
With PAN	10%	Update / Verify the PAN, and the residential status as per Income Tax Act, 1961 (" Act ") if not already done, with the

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Particulars	Applicable Rate	Documents required (if any)*
		<p>depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents – MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) (in case of shares held in physical mode) by clicking on the following link: https://web.in.mpms.mufg.com/client-downloads.html</p> <p>As per Section 139AA of the IT Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply to this, the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of Section 206AA of the IT Act. The Company will be using functionality provided by the Income-tax department for the above purpose.</p>
Without PAN / Invalid PAN	20%	
Submitting Form 15G / Form 15H	NIL	Signed Declaration in Form No. 15G (applicable to any person other than a company or a firm) / Form 15H (applicable to an Individual who is 60 years and older), fulfilling certain conditions. The link to obtain the declaration form is given herein below.
Submitting Order under Section 197 of the Income Tax Act, 1961	Rate provided in the Order	Lower / NIL withholding tax certificate obtained from tax authority.
An insurance company as specified under Sec 194 of the Income Tax Act, 1961	NIL	Self-declaration that it has full beneficial interest with respect to the shares owned by it along with IRDA registration copy and self-attested PAN.
(a) Mutual Fund specified under clause (23D) of Section 10 of the Income Tax Act, 1961	NIL	Self-declaration that they are specified in Section 10 (23D) of the Income Tax Act, 1961 along with self-attested copy of PAN card and registration certificate.

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Particulars	Applicable Rate	Documents required (if any)*
(b) Category I & II Alternative Investment Fund (AIF) established in India		Self-declaration that their income is exempt under Section 10 (23FBA) of the Income Tax Act, 1961 and they are established as Category I or Category II AIF under the SEBI Regulations, along with self-attested copy of PAN CARD and registration certificate.

NON-RESIDENT SHAREHOLDER:

Particulars	Applicable Rate	Documents required (if any)
Non-Resident Shareholders	20% (plus applicable surcharge and cess) OR Tax Treaty Rate** (whichever is lower)	<p>Non-Resident Shareholders (including Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs).</p> <p>Update/Verify the PAN and the residential status as per Income Tax Act, 1961, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agent, MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) (in case of shares held in physical mode) by clicking on the following link: https://web.in.mpms.mufg.com/client-downloads.html</p> <p>In order to apply the Tax Treaty rate by non-resident shareholders (including FIIs/FPIs), all the following documents would be required:</p> <ol style="list-style-type: none"> 1) Copy of Indian Tax Identification number (PAN), if available. 2) Valid Tax Residency Certificate (TRC) obtained from the tax authorities of the country of which the shareholder is a resident. 3) Form 10F*** in electronic format as required by Notification No 03/2022, as amended from time to time) self-declaration from non-resident, primarily covering the following: - shareholders are and will continue to remain a tax resident of the country of their resident during the financial year 2025-26;

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		<ul style="list-style-type: none"> - Non-resident is eligible to claim the benefit of respective tax treaty; - Non-resident receiving the dividend income is the beneficial owner of shares held in Company and dividend income and - Dividend income is not attributable / effectively connected to any Permanent Establishment (PE) or Fixed Base in India. <p>(The Link to obtain the declaration form is given herein below)</p>
Submitting Order u/s 197 (i.e. lower or NIL withholding tax certificate)	Rate provided in the Order	Lower / NIL withholding tax certificate obtained from tax authority.

* If the PAN is not as per the database of the Income-Tax Portal, it would be considered as invalid PAN. Further as per the Notification of Central Board of Direct Taxes, individual shareholders are requested to link their Aadhaar number with PAN to avoid deduction of tax at higher rates.

** The Company is not obligated to apply the beneficial Tax Treaty rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial Tax Treaty Rates shall depend upon the completeness of the documents submitted by the Non- Resident Shareholder and review to the satisfaction of the Company.

*** Recently, Government vide Notification No. 03/2022 have mandated non-resident to issue Form 10F in electronic format duly verified in manner as prescribed in Notification. Accordingly, furnishing of Form 10F in any other format will not be considered valid.

Given short timelines involved, Company will not intimate shareholder about discrepancy and deduct tax in accordance with Income Tax Act. Decision of Company in this regard shall be final and no amount shall be refunded for tax deducted.

Shareholders should submit declarations in prescribed forms to avail the benefit of non-deduction of tax at source by uploading the aforesaid documents as applicable, on the following link <https://web.in.mpms.mufg.com/client-downloads.html> on or before Monday, October 27, 2025, to enable the Company to determine the appropriate TDS rates.

No communication on the tax determination/deduction received post Monday, October 27, 2025 shall be entertained or considered for payment of the dividend. It is advisable to upload

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the documents at the earliest to enable the Company to collate the documents to determine the appropriate TDS rates. Incomplete and/or unsigned forms, declarations and documents will not be considered by the Company for granting any exemption.

It may be further noted that in case the tax on said dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

Kindly note that the aforementioned documents are required to be submitted to our Registrars & Transfer Agents, MUFG Intime India Private Limited at its dedicated link only i.e. <https://liiplweb.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> on or before Monday, October 27, 2025.

All communications / queries in this respect should be addressed and sent to our RTA, MUFG Intime India Private Limited at its email address Investor.helpdesk@in.mpms.mufg.com or by using the following dedicated link i.e. <https://swayam.in.mpms.mufg.com/>

If the tax on said dividend is deducted at a higher rate in absence of receipt of or satisfactory completeness of the afore-mentioned details / documents on or before Monday, October 27, 2025, the shareholder may claim an appropriate refund in the return of income filed with their respective Tax authorities.

No claim shall lie against the Company for such taxes deducted.

Shareholders will be able to see the credit of TDS in Form 26AS, wherever PAN is available which can be downloaded from their e-filing account at <https://incometaxindiaefiling.gov.in>.

To view / download Form-15G [click here](#).

To view / download Form-15H [click here](#).

To view / download Self declaration [click here](#).

Thanking You,

Yours faithfully,

For 360 ONE WAM LIMITED

Rohit Bhase
Company Secretary
ACS 21409



Disclaimer:

This communication shall not be treated as an advice from 360 ONE WAM LIMITED, Shareholders should obtain tax related advice from a tax professional.

Note: Please do not reply to this email as this email id is not monitored

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 5600 Fax (91-22) 4341 1895 Email secretarial@360.one www.360.one

CIN: L74140MH2008PLC177884