

April 21, 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 Tuesday, April 21, 2026

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

- A. unaudited financial results for the quarter ended March 31, 2026 and audited financial results for the financial year ("**FY**") ended March 31, 2026 (both consolidated and standalone);
- B. first interim dividend for FY 2026-27 of Rs. 6/- (Rupees six only) per equity share of face value of Re. 1/- (Rupee one only) each and has fixed the record date as Monday, April 27, 2026, for this purpose. The said interim dividend will be paid on or before Wednesday, May 20, 2026, subject to applicable taxes;
- C. re-appointment of B B S R & Associates, Chartered Accountants (ICAI Firm Registration Number: 128032W) as the Internal Auditors of the Company for FY 2026-27;
- D. exclusion of Mr. Anshuman Maheshwary as senior management of the Company owing to transitioning into a new role from 'Chief Operating Officer' of the Company to 'Chief Executive Officer' of the Alternates Asset Management business.

Pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), we declare and confirm that Statutory Auditors' Report on the aforesaid standalone & consolidated financial results are unmodified.

Further, we have enclosed the following:

1. Results Update containing update on the aforesaid financial results for the quarter and FY ended March 31, 2026, as '**Annexure 1**';
2. Audit Report on unaudited / audited consolidated financial results for the quarter and FY ended March 31, 2026, along with unaudited / audited consolidated financial results for the quarter and FY ended March 31, 2026, as '**Annexure 2**';
3. Audit Report on unaudited / audited standalone financial results for the quarter and FY ended March 31, 2026, along with unaudited / audited standalone financial results for the quarter and FY ended March 31, 2026, as '**Annexure 3**';
4. Pursuant to Regulation 32 of the Listing Regulations, statement(s) of deviation / variation, if any, in the utilization of proceeds of preferential issue(s) of warrants, as '**Annexure 4-A and 4-B**';
5. Details of the Record Date for the first interim dividend for FY 2026-27 as '**Annexure 5**';
6. Disclosures in respect of re-appointment of Internal Auditors as per point A(7) of annexure 18

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

- of SEBI Master Circular dated January 30, 2026, as '**Annexure 6**;
7. Disclosures in respect of outstanding qualified borrowings and incremental qualified borrowings as per Chapter XII of SEBI Master Circular dated October 15, 2025, as '**Annexure 7**';
 8. Disclosures in respect of change in senior management as per point A(7) of annexure 18 of SEBI Master Circular dated January 30, 2026, as '**Annexure 8-A**' with Press Release in this regard as '**Annexure 8-B**'.

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.

The meeting of the Board commenced at 1:30 p.m. (IST) and concluded at 3:45 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
SHRINIWAS
BHASE

Digitally signed by
ROHIT SHRINIWAS
BHASE
Date: 2026.04.21
15:59:58 +05'30'

Rohit Bhase

Company Secretary

ACS - 21409

Encl.: As above

360 ONE WAM Ltd. Results Update - Q4 and Full Year FY26

Key Highlights

FY26 PAT AT RS 1,225 CRORE - UP 20.7% YoY

FY26 TOTAL REVENUE AT RS 3,144 CRORE - UP 18.6% YoY

Q4 FY26 PAT AT RS 292 CRORE - UP 16.8% YoY

Q4 FY26 TOTAL REVENUE AT RS 780 CRORE - UP 18.5% YoY

OVERALL ASSETS UNDER MANAGEMENT (AUM) AT RS 6,74,492 CRORE AS ON MARCH 2026

ANNUAL RECURRING REVENUE (ARR) AUM AT RS 3,11,940 CRORE - UP 26.4% YoY

ARR NET FLOWS AT RS 55,875 CRORE
(EXCL. INORGANIC, NET FLOWS WERE RS 35,199 CRORE)

BOARD APPROVED INTERIM DIVIDEND OF RS 6.00 PER SHARE

<i>Rs in Crs.</i>	FY26	FY25	Y-o-Y %	Q4 FY26	Q3 FY26	Q-o-Q %	Q4 FY25	Y-o-Y %
Revenue from Operations	3,066	2,446	25.4%	835	806	3.6%	652	28.1%
Annual Recurring Revenue	2,289	1,701	34.5%	605	619	-2.4%	502	20.4%
Transactional / Brokerage Income	777	744	4.4%	230	186	23.5%	150	53.7%
Other Income	79	206	-	-55	20	-	7	-
Total Revenues	3,144	2,652	18.6%	780	826	-5.5%	658	18.5%
Total Expenses	1,568	1,218	28.7%	418	399	4.7%	334	25.0%
Operating Profit Before Tax	1,498	1,228	22.0%	417	407	2.5%	318	31.4%
Profit before Tax	1,577	1,317	19.7%	363	427	-15.1%	324	11.8%
Profit After Tax (incl. OCI)	1,225	1,015	20.7%	292	331	-11.7%	250	16.8%

Mumbai, April 21, 2026: 360 ONE WAM Limited, one of India's largest wealth and alternates asset managers, announced its financial results for the quarter and year ended March 31, 2026.

Business Performance

- **Assets under Management for 360 ONE stood at Rs 6,74,492 Crs**, consisting of ARR AUM of Rs **3,11,940 Crs** and Transactional / Brokerage AUM of Rs 3,62,552 Crs
 - **Wealth Management: ARR AUM rose to Rs 2,16,734 Crs (+33.4% YoY)** supported by net flows across segments. 360 ONE Plus proposition saw growth of 36.7% YoY, while Distribution and Lending businesses grew by 30.9% YoY and 37.1% YoY respectively. Overall, it manages assets for 8,500+ families and corporates
 - **Asset Management: ARR AUM increased to Rs 95,206 Crs (+12.8% YoY)** driven by net flows across Private Equity (+13.2% YoY), Credit & Hybrid (+26.7% YoY) and Real Assets (+67.2%) segments. **FY26 marked a step-up in global and domestic institutional relationships, with engagement across the alternate strategies' platform**

Financial Performance for the year ended March 31, 2026

- **Total Revenue increased by 18.6% YoY to Rs 3,144 Crs** driven by strong growth in ARR AUM and retentions
- **Revenue from Operations was Rs 3,066 Crs - an increase of 25.4% YoY**
- **ARR revenue was Rs 2,289 Crs - an increase of 34.5% YoY**
- **Combined ARR retention improved to 78 basis points (bps) vis-à-vis 73 bps in FY25.** Within that, Wealth Management retention was at 76 bps, while Asset Management retention was at 83 bps
- **Consolidated Profit After Tax was Rs 1,225 Crs - an increase of 20.7% YoY** as against Rs 1,015 Crs for FY25
- **Tangible net worth stood at Rs 6,722 Crs. Tangible Return on Equity was at 19.3%**
- FY26 was marked by volatility and shifting global conditions, where discipline and execution were critical. **Over the last 18 years, 360 ONE has built a resilient, client-focused platform delivering steady outcomes across cycles.** It remains focused on building an integrated model across Wealth, Asset Management, and Capital Markets to meet the evolving client needs. Growth is driven by strong organic capability building and selective strategic initiatives. **Supported by a robust risk framework, high-quality team, and client-first approach, 360 ONE is well positioned for sustained growth and long-term value creation**

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 Q4 FY26 Analyst Conference call is scheduled for Tuesday, April 21, 2026, at 5:30 PM IST

S.R. BATLIBOI & Co. LLP

Chartered Accountants

12th Floor, The Ruby
29 Senapati Bapat Marg
Dadar (West)
Mumbai - 400 028, India
Tel : +91 22 6819 8000

Independent Auditor's Report on the Quarterly and Year to Date 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

To
The Board of Directors of
360 ONE WAM Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of 360 ONE WAM Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial results of the subsidiaries, the Statement:

- i. 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
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 Solutions Private Limited (formerly, 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



- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw your attention to the Note 12 of the Consolidated financial results that describes the search operation carried out by the Income Tax department during March 2025 and the related uncertainties in this regard. Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation; and
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

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

Other Matter

The accompanying Statement includes the audited financial results and other financial information, in respect of 1 subsidiary, whose financial results include total assets of Rs. 16,101 crores as at March 31, 2026, total revenues of Rs. 519 crores and Rs. 1,793 crores, total net profit after tax of Rs. 184 crores and Rs. 644 crores, total comprehensive income of Rs. 183 crores and Rs. 644, for the quarter and the year ended on that date respectively, and net cash outflows of Rs. 73 crores for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.

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

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 80 crores as at March 31, 2026, and total revenues of Rs. 25 crores and Rs 101 crores, total net profit after tax of Rs.6 crores and Rs. 5 crores, total comprehensive income of Rs. 8 crores and Rs. 11 crores, for the quarter and the year ended on that date respectively and net cash inflows of Rs. 4 crores for the year ended March 31, 2026, whose financial results and other financial information have not been audited by any auditors.

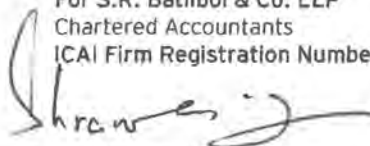
These unaudited financial results have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results certified by the Management.

The comparative financial information of the Group, for the corresponding quarter and for the year ended March 31, 2025, included in these consolidated financial results, were audited by the predecessor auditor who expressed an unmodified opinion on those consolidated financial information on April 23, 2025.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm Registration Number: 301003E/E300005



per Shrawan Jalan
Partner
Membership No.: 102102
UDIN: 26102102FYSTPI3700
Mumbai
April 21, 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 Year ended March 31, 2026

Particulars	(\$ In Crore)				
	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited (Refer Note 22)	Unaudited	Unaudited	Audited	Audited (Refer Note 21)
1. Income					
Revenue from operations					
(i) Interest Income					
- Loans	283.00	277.48	237.31	1,035.14	830.10
- Others	62.24	76.75	61.39	255.77	233.79
(ii) Dividend Income	3.39	2.98	0.02	8.84	0.11
(iii) Fees and commission Income	527.68	530.49	483.81	2,102.99	1,805.21
(iv) Net gain on fair value changes	239.16	293.78	93.62	958.88	501.50
(I) Total Revenue from operations	1,115.47	1,181.48	876.15	4,361.62	3,370.71
(II) Other Income	54.24	38.51	45.65	115.64	313.79
(III) Total Income (I+II)	1,169.71	1,219.99	921.80	4,477.26	3,684.50
2. Expenses					
(i) Finance Costs	311.85	295.96	218.20	1,090.24	887.02
(ii) Fees and commission expense	19.05	28.83	22.99	87.14	86.87
(iii) Impairment on financial instruments	(0.34)	2.49	5.09	7.58	11.04
(iv) Employee Benefits Expenses	299.54	314.10	246.74	1,132.56	884.44
(v) Depreciation and amortisation expenses	43.02	40.88	19.67	155.22	70.53
(vi) Other Expenses	133.97	110.68	84.84	427.64	310.15
(IV) Total Expenses	807.09	792.94	597.53	2,900.38	2,250.05
(V) Profit before Exceptional Item and tax (III - IV)	362.62	427.05	324.27	1,576.88	1,434.45
Exceptional Item (Net of Taxes)	-	-	-	-	87.63
(VI) Profit before tax^A	362.62	427.05	324.27	1,576.88	1,346.82
(VII) Tax Expense:					
(i) Current Tax	79.87	84.82	74.64	356.36	311.98
(ii) Deferred Tax	(5.99)	14.95	0.03	4.35	19.54
Total Tax Expense	73.88	99.77	74.67	360.71	331.52
(VIII) Profit for the period/year(VI-VII)	288.74	327.28	249.60	1,216.17	1,015.30
(X) Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss					
- Remeasurements of defined benefits (assets)/liabilities	1.29	1.56	(1.30)	3.61	(3.25)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.28)	(0.36)	0.40	(0.95)	0.89
Subtotal (A)	1.01	1.20	(0.90)	2.66	(2.36)
(B) (i) Items that will be reclassified to profit or loss					
- Foreign currency translation reserve	2.03	2.07	1.13	6.38	2.44
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Subtotal (B)	2.03	2.07	1.13	6.38	2.44
Total Other Comprehensive Income	3.04	3.27	0.23	9.04	0.08
(XI) Total Comprehensive Income for the period/year (VIII+X) (Comprising Profit and Other comprehensive (Loss)/Income for the period/year)	291.78	330.55	249.83	1,225.21	1,015.38
(XII) Paid up Equity Share Capital (Face value of ₹1 each) (Refer Note 7 and Note 9)	40.61	40.53	39.31	40.61	39.31
(XIII) Other Equity (excluding Revaluation reserve)				9,794.94	7,025.81
(XIV) Earnings per equity share					
Basic (In ₹) * - After Exceptional Item	7.12	8.08	6.38	30.16	27.14
Basic (In ₹) * - Before Exceptional Item	7.12	8.08	6.38	30.16	29.49
Diluted (In ₹) * - After Exceptional Item	6.85	7.82	6.17	29.19	26.08
Diluted (In ₹) * - Before Exceptional Item	6.85	7.82	6.17	29.19	28.33

^A Profit before tax is after exceptional item and tax thereon.

* Quarter numbers are not annualised

For and on behalf of the Board of Directors



Karan Bhagat

Karan Bhagat
Managing Director
(DIN: 03247753)



Date : April 21, 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 March 31, 2025

(₹ In Crore)

Sr. No	Particulars	As at March 31, 2026	As at March 31, 2025
		Audited	Audited (Refer Note 21)
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	569.24	740.19
(b)	Bank balance other than (a) above	912.35	351.39
(c)	Derivative financial instruments	-	1.00
(d)	Receivables		443.06
	(i) Trade receivables	503.56	
	(ii) Other receivables	314.09	99.14
(e)	Loans	11,126.34	8,411.03
(f)	Investments	8,842.44	7,608.12
(g)	Other financial assets	445.73	329.88
		22,713.75	17,983.81
2	Non-Financial Assets		
(a)	Current tax assets	364.52	273.50
(b)	Deferred tax assets	1.98	0.47
(c)	Property, plant and equipment	363.06	290.18
(d)	Intangible assets under development	-	88.27
(e)	Goodwill	2,498.09	567.93
(f)	Other intangible assets	615.42	263.41
(g)	Right of Use Assets	492.88	59.83
(h)	Other non-financial assets	151.65	141.35
		4,487.60	1,784.89
	Total Assets	27,201.35	19,768.70
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	47.69	148.13
(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	250.63	202.63
	(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	753.16	412.51
(c)	Lease Liabilities	479.36	65.46
(d)	Debt securities	12,962.37	7,909.78
(e)	Borrowings (other than debt securities)	2,357.90	3,050.29
(f)	Subordinated liabilities	131.68	134.67
(g)	Other financial liabilities	24.01	531.74
		17,006.80	12,455.21
2	Non-Financial Liabilities		
(a)	Current tax liabilities	55.19	67.67
(b)	Provisions	25.22	27.57
(c)	Deferred tax liabilities	197.46	87.91
(d)	Other non-financial liabilities	81.13	65.22
		359.00	248.37
3	EQUITY		
(a)	Equity share capital	40.61	39.31
(b)	Other equity	9,794.94	7,025.81
		9,835.55	7,065.12
	Total Liabilities and Equity	27,201.35	19,768.70



2. Consolidated Statement of Cash Flows for the Year ended March 31, 2026

Particulars	₹ in Crore	
	Year ended March 31, 2026	Year ended March 31, 2025
	Audited	Audited (Refer Note 21)
A. Cash flows from operating activities		
Profit before tax (after exceptional item and tax thereon)	1,576.88	1,346.82
Adjustments for:		
Depreciation and amortisation expenses	155.22	70.53
Provisions for Employee benefits	16.25	3.99
Non-cash employee share based payments	133.87	101.63
Net changes in Fair value through Profit and loss of Investments	(992.61)	(936.17)
Net change in fair value of Derivative Financial Instruments- unrealised	(53.93)	61.26
Net change in fair value of borrowings	6.46	10.38
Impairment on financial instruments - Trade Receivable	3.61	3.11
Impairment on financial instruments - Loans	3.95	7.53
Interest income	(1,351.93)	(1,095.53)
Interest expenses	1,081.48	881.55
Dividend Income from Investments	(9.04)	(0.11)
Interest expenses paid	(945.33)	(958.17)
Interest income received	1,207.83	1,003.91
(Gain)/Loss on Termination of Lease	(6.80)	(0.13)
Net (Gain) on Sale of Property, plant and equipment	(0.22)	(0.03)
Operating profit before working capital changes	825.80	600.98
Changes in working Capital :		
(Increase) In Earmarked balances	(1.66)	(0.74)
(Increase) In Trade Receivables	(56.83)	(116.52)
(Increase) in Other Receivables	(214.95)	(17.81)
(Increase)/Decrease in Other Financial Assets	(137.87)	94.56
Decrease in Other Non-Financial Assets	17.48	16.40
Increase in Trade Payables	44.79	30.36
Increase in Other Payables	340.65	3.71
(Decrease) in Other Financial Liabilities	(588.96)	(751.40)
(Decrease) in Provisions	(26.76)	(3.97)
Increase/(Decrease) in Other Non-Financial Liabilities	14.96	(1.07)
Cash generated from/ (used in) operations	216.65	(195.31)
(Increase) in Loans (net disbursed)	(2,646.94)	(1,961.33)
Cash (used in) operating activities	(2,430.29)	(2,156.64)
Net income tax paid	(490.76)	(305.53)
Net cash (used in) operating activities (A)	(2,921.05)	(2,462.17)
B. Cash flows from investing activities		
Payments for purchase of investments	(8,342.39)	(7,146.30)
Proceeds from sale of Investments	8,115.02	6,407.36
Acquisition of subsidiary and business (net of cash acquired)	(1,032.70)	(82.11)
Fixed Deposit (placed)	(325.05)	(152.75)
Purchase of Property, plant and equipment (includes intangible assets)	(97.68)	(55.24)
Sale proceeds from Property, plant and equipment (includes intangible assets)	2.17	8.14
Interest income received	58.37	28.82
Dividend income received	9.04	0.11
Net cash (used in)/generated from investing activities (B)	(1,633.27)	(991.97)
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	89.95	2,472.48
Money received against share warrants	625.84	-
Share issue expenses	-	(37.42)
Dividends paid	(479.20)	(216.69)
Net proceeds from Short term borrowings	2,883.30	1,589.00
Proceeds from Long term borrowings	5,501.80	2,026.48
Repayments of Long term borrowings	(4,011.86)	(1,949.90)
Payment of Lease Liabilities	(67.46)	(24.32)
Interest expenses paid	(1,85.37)	(110.48)
Net cash generated from financing activities (C)	4,357.00	3,749.15
Effect of exchange rate on translation of foreign currency (D)	6.38	2.44
Net (decrease)/increase in cash and cash equivalents (A+B+C+D)	(170.95)	297.45
Opening Cash and cash equivalents	740.19	442.74
Closing Cash and cash equivalents	569.24	740.19



360 ONE WAM Limited

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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:

(Rs. In Crores)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited (Refer Note 22)	Unaudited	Unaudited	Audited	Audited (Refer Note 21)
Segment Revenue					
1. Wealth Management	891.22	857.02	668.65	3,458.38	2,914.35
2. Asset Management	277.83	362.24	252.05	1,016.35	768.80
Total Segment Revenue	1,169.05	1,219.26	920.70	4,474.73	3,683.15
Unallocated	0.66	0.73	1.10	2.53	1.35
Total Segment Revenue	1,169.71	1,219.99	921.80	4,477.26	3,684.50
Segment Result (Profit before Tax) - After Exceptional Item					
1. Wealth Management	203.75	237.22	157.09	1,038.74	889.59
2. Asset Management	158.21	189.10	166.08	535.61	455.88
Total Segment Results	361.96	426.32	323.17	1,574.35	1,345.47
Unallocated	0.66	0.73	1.10	2.53	1.35
Total Segment Results	362.62	427.05	324.27	1,576.88	1,346.82
Segment Result (Profit before Tax) - Before Exceptional Item					
1. Wealth Management	203.75	237.22	157.09	1,038.74	877.22
2. Asset Management	158.21	189.10	166.08	535.61	455.88
Total Segment Results	361.96	426.32	323.17	1,574.35	1,433.10
Unallocated	0.66	0.73	1.10	2.53	1.35
Total Segment Results	362.62	427.05	324.27	1,576.88	1,434.45
Segment Assets					
1. Wealth Management	24,380.66	23,179.70	17,884.68	24,380.66	17,884.68
2. Asset Management	2,454.19	2,985.29	1,610.05	2,454.19	1,610.05
Total	26,834.85	26,164.99	19,494.73	26,834.85	19,494.73
Unallocated	366.50	319.17	273.97	366.50	273.97
Total Segment Assets	27,201.35	26,484.16	19,768.70	27,201.35	19,768.70
Segment Liabilities					
1. Wealth Management	16,235.71	16,435.79	12,449.44	16,235.71	12,449.44
2. Asset Management	877.43	284.84	98.56	877.43	98.56
Total	17,113.14	16,720.63	12,548.00	17,113.14	12,548.00
Unallocated	252.66	303.31	155.58	252.66	155.58
Total Segment Liabilities	17,365.80	17,023.94	12,703.58	17,365.80	12,703.58
Capital Employed (Segment Assets less Segment liabilities)					
1. Wealth Management	8,144.95	6,743.91	5,435.24	8,144.95	5,435.24
2. Asset Management	1,576.76	2,700.45	1,511.49	1,576.76	1,511.49
Total capital employed in Segments	9,721.71	9,444.36	6,946.73	9,721.71	6,946.73
Unallocated	113.84	15.86	118.39	113.84	118.39
Total Capital Employed	9,835.55	9,460.22	7,065.12	9,835.55	7,065.12



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4. The above consolidated financial results of 360 ONE WAM Limited (the Company) and its subsidiaries (collectively "The Group") for the quarter and year ended March 31, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors (the "Company") at their respective meetings held on April 21, 2026. The Statutory Auditors of the Company have carried out the audit of the consolidated financial results of the Group for the quarter ended and the year ended March 31, 2026.
5. These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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, Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
6. During the quarter and year ended March 31, 2026, the Nomination and Remuneration Committee of the Board of Directors granted 12,38,910 and 71,67,361 stock options respectively, 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, 360 ONE Employee Stock Option Scheme 2025 – Series 1 and 360 ONE Employee Stock Option Scheme 2025 – Series 2. None of the stock options were vested or exercised during the said period.
7. The Company, during the quarter and year ended March 31, 2026 has allotted 8,68,073 and 30,64,499 equity shares of ₹1/- each, fully paid up, respectively, on exercise of options by employees, in accordance with the Company's Employee Stock Option Scheme(s).
8. During the quarter ended March 31, 2026, an interim dividend of ₹ NIL was paid. Total dividend declared and paid during the year ended March 31, 2026 amounted to ₹ 479.20 Crores.
9. The Board of the Company, at its meeting held on January 27, 2025, had approved the acquisition of the entire paid-up equity share capital of Batlivala & Karani Securities India Private Limited and Batlivala & Karani Finserv India Private Limited, by the Company for a total consideration of ₹1,884.13 Crores which was agreed to be partly discharged by payment of cash consideration of ₹709.37 Crores, subject to working capital adjustments, and partly by issuance of equity shares for consideration other than cash i.e. by issuance and allotment of 1 Crore fully paid-up equity shares of the Company of face value ₹1/- at a price of ₹1,174.76/- per share in accordance with Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations"). The transaction was consummated on May 27, 2025, with a final cash consideration after working capital adjustments of ₹798.90 Crores and total consideration of ₹1,973.66 Crores.
10. As on March 31, 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 WAM Limited

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- 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
- 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 Solutions Private Limited (Formerly known as Batlivala & Karani Finserv Private Limited) (w.e.f May 27, 2025)

As on March 31, 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)

B&K Securities Limited, England a step-down subsidiary of the Company w.e.f. May 27, 2025 was liquidated on December 16, 2025

11. 360 ONE Distribution Services Limited ("DSL") and MAVM Angels Network Private Limited ("MAVM"), the wholly owned subsidiaries of the Company, had approved the scheme of amalgamation ("Scheme") under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 and the rules and regulations made thereunder, of MAVM ("Transferor Company") with and into DSL ("Transferee Company") at their respective meetings of the Board of Directors held on September 26, 2024 subject to necessary approvals. Hon'ble National Company Law Tribunal ("NCLT"), Mumbai Bench, vide its order dated September 09, 2025 has approved the Scheme and the scheme has become effective from September 30, 2025 upon completion of necessary filings with the Registrar of Companies, Mumbai.
12. 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 Search and subsequently thereafter, the Department has been seeking information including the notice under Section 142 (1) of the Income Tax Act, 1961 in respect of certain claims for deductions made by the Company in earlier assessment years and the same has been provided by the Company. As at the date of Board meeting held on April 21, 2026, the Department has issued an Order levying tax on the Company and one of its subsidiary company aggregating to ₹336.14 Crore (Including surcharge). 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 disclosed as Contingent liabilities.



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13. The Government of India has announced the implementation of four new Labour Codes, namely, the Code on Wages-2019, the Code on Social Security-2020, the Industrial Relations Code-2020, and the Occupational Safety, Health and Working Conditions Code-2020 (collectively referred to as the "New Labour Codes") with effect from November 21, 2025. While the codes are effective from specified date, the detailed rules are pending for issuance. To comply with the above, the Company has assessed its employee benefit obligations based on the revised definition of wages in line with the New Labour Codes. The Company has already estimated and accounted for its increased obligations in accordance with Ind AS 19 – 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI') in its consolidated financial results during the year ended March 31, 2026. The Company continues to monitor developments and will re-assess impact, if any, based on the final rules.
14. On May 29, 2025, the Company has allotted 3,333,333 warrants ("Warrants") on a preferential issue basis to Mr. Saahil Murarka at a price of ₹ 1,174.76/- (Rupees one thousand one hundred and seventy four and paise seventy six only) per Warrant, which are convertible into an equivalent number of fully paid-up equity shares of the Company of face value of ₹1/- each within a maximum period of 18 (eighteen) months from the date of allotment. In this regard, an amount of ₹ 97.89 Crores i.e 25% of the warrant exercise price has been received from the allottee.
15. On July 21, 2025, the Company has allotted 20,502,939 warrants ("Warrants") on a preferential issue basis to UBS AG at a price of ₹ 1,030/- (Rupees One Thousand and Thirty only) per Warrant, which are convertible into an equivalent number of fully paid-up equity shares of the Company of face value of ₹1/- each within a maximum period of 18 (eighteen) months from the date of allotment. In this regard, an amount of ₹ 527.95 Crores i.e 25% of the warrant exercise price has been received from the allottee.
16. A wholly owned subsidiary of the Company, 360 ONE Distribution Services Limited ("DSL"), entered into a Business Transfer Agreement dated April 22, 2025 with Credit Suisse Securities (India) Private Limited ("CSS India") and UBS AG, for acquisition of entire business undertaking of stock broking services and distribution business of CSS India by DSL, on a slump sale basis. The transaction was consummated on September 29, 2025 for a total net consideration of ₹174.32 crores.
17. A wholly owned subsidiary of the Company, 360 ONE Portfolio Managers Limited ("PML"), entered into a Business Transfer Agreement dated April 22, 2025 with Credit Suisse Securities (India) Private Limited ("CSS India") and UBS AG, for acquisition of entire business undertaking of discretionary and non-discretionary portfolio management services business of CSS India by PML, on a slump sale basis. The transaction was consummated on September 29, 2025 for a total net consideration of ₹131.56 crores.
18. A wholly owned subsidiary of the Company, 360 ONE Prime Limited ("Prime"), entered into a Transfer and Assignment Agreement ("TAA") dated April 22, 2025, with UBS Finance India Private Limited ("UBS Finance") and UBS AG for acquisition by Prime of the entire loan portfolio of non-banking business of UBS Finance. The transaction was consummated on August 18, 2025. Prime acquired UBS Finance's total loan book of ₹943.52 crore including accrued interest.



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19. With a view to consolidate the asset management business for public equities and provide a unified investment platform, the Board of 360 ONE Portfolio Managers Limited ("Company" or "Transferor", a wholly owned subsidiary of 360 ONE WAM Limited) at its meeting held on April 18, 2026, has approved the transfer of Company's business consisting of management of the alternative investment funds ("AIF Business") and the portfolio management business ("PMS Business") to 360 ONE Asset Management Limited (the "Transferee"), a wholly owned subsidiary of 360 ONE WAM Limited, on a going concern basis and by way of a slump sale, for a lump sum consideration not less than the net book value of the undertaking (subject to necessary adjustments for working capital). Such transfer shall take effect from a date to be mutually determined by the Transferor and the Transferee and shall be subject to the prior approval of their respective shareholders and such other approvals, consents, and permissions as may be required.
20. 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, has 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 which is 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.
21. The comparative financial information of the Company for the corresponding quarter ended March 31, 2025, included in financial results were reviewed by predecessor auditor and the financial statements of the Company for the year ended March 31, 2025 were audited by the predecessor auditor.
22. The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the year ended March 31, 2026 and the reviewed and published figures for the nine months ended December 31, 2025.
23. Previous period/year figures have been regrouped to make them comparable with those of current period/year.



Date: April 21, 2026
Place: Mumbai

For and on behalf of the Board of Directors

Karan Bhagat
Managing Director
(DIN : 03247753)



S.R. BATLIBOI & Co. LLP

Chartered Accountants

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Independent Auditor's Report on the Quarterly and Year to Date Audited 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

To
The Board of Directors of
360 ONE WAM Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of 360 ONE WAM Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw your attention to the Note 14 of the standalone financial results that describes the search operation carried out by the Income Tax department during March 2025 and the related uncertainties in this regard. Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for



S.R. BATLIBOI & Co. LLP

Chartered Accountants

ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

Other Matter

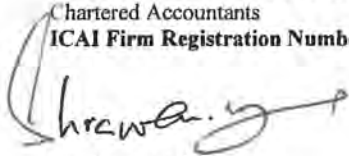
The comparative financial information of the Company for the corresponding quarter and year ended March 31, 2025, included in these standalone financial results, were audited by the predecessor auditor who expressed an unmodified opinion on those financial information on April 23, 2025.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005



per Shrawan Jalan

Partner

Membership No.: 102102

UDIN: 26102102MPWMXA4195

Mumbai

April 21, 2026



360 ONE WAM LIMITED

CIN : L74140MH2008PLC177884

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Standalone Statement of Profit and Loss for the Quarter and Year ended March 31, 2026

(₹ In Crore)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Unaudited	Audited	Audited (Refer Note 21)
1. Income					
Revenue from operations					
(i) Fees and commission income	25.28	30.66	66.51	208.06	232.05
(I) Total Revenue from operations	25.28	30.66	66.51	208.06	232.05
(II) Other Income (Refer Note 9)	329.34	40.27	56.16	585.13	510.97
(III) Total Income (I+II)	354.62	70.93	122.67	793.19	743.02
2. Expenses					
(i) Finance Costs	38.32	27.73	22.14	121.78	110.50
(ii) Fees and commission expense	16.49	-	1.76	34.69	8.46
(iii) Impairment on financial instruments	0.21	0.55	0.03	0.76	0.52
(iv) Employee Benefits expenses	25.34	12.38	12.63	72.36	59.98
(v) Depreciation and amortisation expenses	8.87	11.57	4.29	42.14	17.51
(vi) Other expenses	23.38	18.16	22.96	97.89	84.91
(IV) Total Expenses	112.61	70.39	63.81	369.62	281.88
(V) Profit before Exceptional Item and tax (III - IV)	242.01	0.54	58.86	423.57	461.14
Exceptional Item (Net of Taxes)	-	-	-	-	87.63
(VI) Profit before tax ^	242.01	0.54	58.86	423.57	373.51
(VII) Tax Expense:					
(i) Current Tax	(4.50)	1.59	8.95	38.19	83.94
(ii) Deferred Tax	(1.95)	(1.50)	(20.50)	(9.84)	(44.96)
Total Tax Expense	(6.45)	0.09	(11.55)	28.35	38.98
(VIII) Profit for the period / year (VI-VII)	248.46	0.45	70.41	395.22	334.53
(IX) Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
-Remeasurements of defined benefits (assets)/liabilities	0.02	0.10	(0.08)	0.07	(0.16)
-Income tax relating to items that will not be reclassified to profit or loss	(0.0)#	(0.02)	0.02	(0.02)	0.04
Other Comprehensive (Loss)/Income for the period/year	0.02	0.08	(0.06)	0.05	(0.12)
(X) Total Comprehensive Income for the period / year (VIII+IX) (Comprising Profit and Other Comprehensive Income/(Loss) for the period / year)	248.48	0.53	70.35	395.27	334.41
(XI) Paid up Equity Share Capital (Face value of ₹ 1/- each) (Refer Note 7 and Note 10)	40.61	40.53	39.31	40.61	39.31
(XII) Other Equity (excluding Revaluation reserve)				7,392.71	5,453.52
(XIII) Earnings per equity share					
Basic (In ₹) * - After Exceptional Item	6.12	0.01	1.80	9.80	8.94
Basic (In ₹) * - Before Exceptional Item	6.12	0.01	1.80	9.80	11.29
Diluted (In ₹) * - After Exceptional Item	5.89	0.01	1.74	9.48	8.59
Diluted (In ₹) * - Before Exceptional Item	5.89	0.01	1.74	9.48	10.84

^ Profit before tax is after exceptional item and tax thereon.

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)



Date : April 21, 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

1. Standalone Balance Sheet as at March 31, 2026

(₹ In Crore)

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
		Audited	Audited (Refer Note 21)
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	31.50	184.42
(b)	Bank balance other than (a) above	2.73	2.64
(c)	Receivables		
	(i) Trade receivables	36.08	31.36
	(ii) Other receivables	86.97	3.27
(d)	Loans	846.76	1,333.84
(e)	Investments	7,585.81	5,331.73
(f)	Other financial assets	31.64	50.86
		8,621.49	6,938.12
2	Non-Financial Assets		
(a)	Current tax assets (net)	163.77	107.62
(b)	Property, plant and equipment	245.62	253.94
(c)	Goodwill	3.21	3.21
(d)	Other intangible assets	14.51	21.29
(e)	Right of Use Assets	25.23	0.32
(f)	Other non-financial assets	19.50	7.72
		471.84	394.10
	Total Assets	9,093.33	7,332.22
	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	48.52	32.90
	(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	0.04	-
(b)	Lease Liabilities	24.14	0.33
(c)	Debt securities	1,458.95	1,225.75
(d)	Borrowings (other than debt securities)	108.15	45.00
(e)	Other financial liabilities	1.89	515.29
		1,641.69	1,819.27
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	-	-
(b)	Provisions	0.08	1.29
(c)	Deferred tax liabilities (net)	3.22	13.04
(d)	Other non-financial liabilities	15.02	5.79
		18.32	20.12
3	EQUITY		
(a)	Equity share capital	40.61	39.31
(b)	Other equity	7,392.71	5,453.52
		7,433.32	5,492.83
	Total Liabilities and Equity	9,093.33	7,332.22



2. Standalone Statement of Cash Flows for the Year ended March 31, 2026

(₹ in crore)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	Audited	Audited (Refer Note 21)
A. Cash flows from operating activities		
Profit before tax	423.57	373.51
Adjustments for:		
Depreciation and amortisation expenses	42.14	17.51
Provisions for Employee benefits	0.38	0.22
Non-cash employee share based payments	6.83	7.04
Net changes in fair value through Profit and loss of Investments	(11.57)	(187.52)
Impairment of financial instruments - Investments	0.71	-
Impairment of financial instruments - Trade receivables	0.05	0.52
Interest Income	(99.20)	(98.47)
Interest expenses	121.20	110.29
Profit on Sale of Property, plant and equipment	(1.56)	(0.03)
Dividend Income from Investments	(431.48)	(194.20)
Gain/Loss on termination of lease	(5.72)	-
Operating profit before working capital changes	45.35	28.88
Changes in working Capital :		
(Increase) in earmarked deposits	(0.09)	(0.11)
(Increase) / Decrease in trade receivables	(4.77)	35.12
(increase)/ Decrease in other receivables	(83.69)	16.50
Decrease in other financial and non-financial assets	132.79	80.06
Increase/ (Decrease) in trade and other payables	15.66	(95.80)
(Decrease) in other financial & non-financial liabilities	(504.17)	(748.94)
(Decrease)/ Increase in provisions	(1.52)	0.38
Cash (used in) from operations	(400.44)	(683.89)
Net income tax paid	(94.34)	(97.98)
Net cash (used in) operating activities (A)	(494.78)	(781.87)
B. Cash flows from investing activities		
Payments for purchase of investments	(957.21)	(3,668.82)
Proceeds from sale of investments	686.07	2,519.82
Acquisition of subsidiary	(798.90)	(85.88)
Interest income received	99.75	101.12
Dividend Received	431.48	194.20
Purchase of Property, plant and equipment (includes intangible assets)	(62.45)	(9.47)
Sale of Property, plant and equipment (includes intangible assets)	61.86	0.03
Inter Corporate Deposit given/repaid - (net)	488.11	(653.49)
Net cash (used in) investing activities (B)	(51.30)	(1,602.48)
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	89.95	2,472.48
Money received against share warrant	625.84	-
Share issue expenses	-	(37.42)
Repayment of Long term borrowings	(249.92)	-
Net proceeds from Short term borrowings	626.88	357.00
Payment of lease liabilities	(28.40)	(0.22)
Interest expenses paid	(192.00)	(98.04)
Dividend paid to Company's shareholders	(479.20)	(216.69)
Net cash generated from financing activities (C)	393.16	2,477.11
Net (Decrease)/ increase in cash and cash equivalents (A+B+C)	(152.92)	92.76
Opening Cash & cash equivalents	184.42	91.66
Closing Cash & cash equivalents	31.50	184.42
# Amount less than Rs. 1,00,000		



360 ONE WAM LIMITED

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Fax : (91-22) 4341 1895

3. The above standalone financial results of 360 One WAM Limited (the "Company") for the quarter and year ended March 31, 2026, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on April 21, 2026. The statutory auditors of the Company have carried out the audit of Standalone financial results of the Company for the quarter ended and year ended March 31, 2026.
4. These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting 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.
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 year ended March 31, 2026, the Nomination and Remuneration Committee of the Board of Directors granted 12,38,910 and 71,67,361 - EPS stock options respectively, 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, 360 ONE Employee Stock Option Scheme 2025- Series 1 and 360 ONE Employee Stock Option Scheme 2025- Series 2. None of these stock options were vested or exercised during the said period.
7. The Company, during the quarter and year ended March 31, 2026 has allotted 8,68,073 and 30,64,499 equity shares of ₹1/- each, fully paid up, respectively, on exercise of options by employees, in accordance with the Company's Employee Stock Option Scheme(s).
8. During the quarter ended March 31, 2026, an interim dividend of Nil was paid. Total dividend declared and paid during the year ended March 31, 2026 amounted to ₹ 479.20 Crores.
9. During the quarter and year ended March 31, 2026, the Company received dividend amounting to ₹280.42 Crores and ₹431.29 Crores respectively (for the quarter ended December 31, 2025 - ₹NIL, for the quarter and year ended March 31, 2025 - ₹NIL and ₹194.20 Crore respectively) from its subsidiary companies.
10. The Board of the Company, at its meeting held on January 27, 2025, had approved the acquisition of the entire paid-up equity share capital of Batlivala & Karani Securities India Private Limited and Batlivala & Karani Finserv India Private Limited, by the Company for a total consideration of ₹1,884.13 Crores which was agreed to be partly discharged by payment of cash consideration of ₹709.37 Crores, subject to working capital adjustments, and partly by issuance of equity shares for consideration other than cash i.e. by issuance and allotment of 1 Crore fully paid-up equity shares of the Company of face value ₹1/- at a price of ₹1,174.76/- per share in accordance with Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations"). The transaction was consummated on May 27, 2025, with a final cash consideration after working capital adjustments of ₹798.90 Crores and total consideration of ₹1,973.66 Crores.



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11. During the quarter and the year ended March 31, 2026, the Company infused ₹Nil and ₹350.00 crores respectively, into 360 ONE Distribution Services Limited, its wholly owned subsidiary.

12. As on March 31, 2026, the Company has the below mentioned wholly owned subsidiaries:

- 360 ONE Prime Limited
- 360 ONE Asset Management Limited
- 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 Solutions Private Limited (Formerly known as Batlivala & Karani Finserv Private Limited) (w.e.f. May 27, 2025)

As on March 31, 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)

13. 360 ONE Distribution Services Limited ("DSL") and MAVM Angels Network Private Limited ("MAVM"), the wholly owned subsidiaries of the Company, had approved the scheme of amalgamation ("Scheme") under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 and the rules and regulations made thereunder, of MAVM ("Transferor Company") with and into DSL ("Transferee Company") at their respective meetings of the Board of Directors held on September 26, 2024 subject to necessary approvals. Hon'ble National Company Law Tribunal ("NCLT"), Mumbai Bench, vide its order dated September 09, 2025 has approved the Scheme and the scheme has become effective from September 30, 2025 upon completion of necessary filings with the Registrar of Companies, Mumbai.

14. 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 Search and subsequently thereafter, the Department has been seeking information including the notice under Section 142 (1) of the Income Tax Act, 1961 in respect of certain claims for deductions made by the Company in earlier assessment years and the same has been provided by the Company. As at the date of Board meeting held on April 21, 2026, the Department has issued an Order on the Company levying tax amounting to ₹192.42 Crore (including surcharge). 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 disclosed as Contingent liabilities.



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15. The Government of India has announced the implementation of four new Labour Codes, namely, the Code on Wages-2019, the Code on Social Security-2020, the Industrial Relations Code-2020, and the Occupational Safety, Health and Working Conditions Code-2020 (collectively referred to as the "New Labour Codes") with effect from November 21, 2025. While the codes are effective from specified date, the detailed rules are pending for issuance. To comply with the above, the Company has assessed its employee benefit obligations based on the revised definition of wages in line with the New Labour Codes. The Company has already estimated and accounted for its increased obligations in accordance with Ind AS 19 – 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI') in its standalone financial results during the year ended March 31, 2026. The Company continues to monitor developments and will re-assess impact, if any, based on the final rules.
16. On May 29, 2025, the Company has allotted 3,333,333 warrants ("Warrants") on a preferential issue basis to Mr. Saahil Murarka at a price of ₹ 1,174.76/- (Rupees one thousand one hundred and seventy four and paise seventy six only) per Warrant, which are convertible into an equivalent number of fully paid-up equity shares of the Company of face value of ₹1/- each within a maximum period of 18 (eighteen) months from the date of allotment. In this regard, an amount of Rs. 97.89 Crores i.e 25% of the warrant exercise price has been received from the allottee.
17. On July 21, 2025, the Company has allotted 20,502,939 warrants ("Warrants") on a preferential issue basis to UBS AG at a price of ₹ 1,030/- (Rupees One Thousand and Thirty only) per Warrant, which are convertible into an equivalent number of fully paid-up equity shares of the Company of face value of ₹1/- each within a maximum period of 18 (eighteen) months from the date of allotment. In this regard, an amount of Rs. 527.95 Crores i.e 25% of the warrant exercise price has been received from the allottee.
18. Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is attached as Annexure 1.
19. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures of year ended March 31, 2026 and March 31, 2025 and the unaudited figures of nine month ended December 31, 2025 and December 31, 2024 respectively. The figures for the quarter ended December 2025 are the balancing figures between unaudited figures of nine months ended December 31, 2025 and half year ended September 30, 2025.
20. With a view to consolidate the asset management business for public equities and provide a unified investment platform, the Board of 360 ONE Portfolio Managers Limited ("Company" or "Transferor", a wholly owned subsidiary of 360 ONE WAM Limited) at its meeting held on April 18, 2026, has approved the transfer of Company's business consisting of management of the alternative investment funds ("AIF Business") and the portfolio management business ("PMS Business") to 360 ONE Asset Management Limited (the "Transferee"), a wholly owned subsidiary of 360 ONE WAM Limited, on a going concern basis and by way of a slump sale, for a lump sum consideration not less than the net book value of the undertaking (subject to necessary adjustments for working capital). Such transfer shall take effect from a date to be mutually determined by the Transferor and the Transferee and shall be subject to the prior approval of their respective shareholders and such other approvals, consents, and permissions as may be required.
21. The comparative financial information of the Company for the quarter and year ended March 31, 2025, included in financial results were reviewed by predecessor auditor and the financial statements of the Company for the year ended March 31, 2025 were audited by the predecessor auditor.



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



Date: April 21, 2026
Place: Mumbai

For and on behalf of the Board of Directors

b/.

Karan Bhagat
Managing Director
(DIN: 03247753)



360 ONE WAM LIMITED
CIN : L74140MH2008PLC177884

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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 year ended March 31, 2026

Sr No	Particulars	Year ended	
		March 31, 2026 Audited	March 31, 2025 Audited (Refer Note 21)
1	Debt equity ratio (Refer Note 1)	0.21	0.23
2	Debt service coverage ratio (Refer Note 2)	0.32	0.43
3	Interest service coverage ratio (Refer Note 3)	4.78	5.17
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)	7,433.32	5,492.83
9	Net profit after tax (Rs. in Crore)	395.22	334.53
10	Earnings per share :		
	Basic (in ₹) - After Exceptional Item	9.80	8.94
	Basic (in ₹) - Before Exceptional Item	9.80	11.29
	Diluted (in ₹) - After Exceptional Item	9.48	8.59
	Diluted (in ₹) - Before Exceptional Item	9.48	10.84
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)	0.17	0.17
16	Debtors turnover ratio (Refer Note 11)	6.17	4.72
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)*	50%	45%
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 for the quarter.
- 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 paise seventy seven only) i.e. 25% of the warrant exercise price. 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				March 31, 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						

*The Stakeholder Relationship Committee through circular resolution passed on March 12, 2026, approved revisions in the schedule for utilisation of proceeds from the issuance of warrants issued to Mr. Saahil Murarka w.r.t. 'other general corporate purposes' from 'FY 25-26' to 'FY 26-27'. The said revision is only in tentative timeline of utilisation towards 'other general corporate purposes' and not in the objects of utilisation or in the amounts allocated towards the respective objects of utilisation.



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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: April 21, 2026



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 exercise price. 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				March 31, 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						

*The Stakeholder Relationship Committee through circular resolution passed on March 12, 2026, approved revisions in the schedule for utilisation of proceeds from the issuance of warrants issued to UBS AG w.r.t. 'other general corporate purposes' from 'FY 25-26' to 'FY 27-28'. The said revision is only in tentative timeline of utilisation towards 'other general corporate purposes' and not in the objects of utilisation or in the amounts allocated towards the respective objects of utilisation.

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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

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Sanjay Wadhwa
Chief Financial Officer
Date: April 21, 2026



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

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

Disclosures in respect of re-appointment of Internal Auditors of the Company

Particulars	Details
Reason for change viz. appointment, re appointment, resignation, removal, death or otherwise	Re-appointment
Date of appointment / re-appointment / Cessation (as applicable)	B B S R & Associates, are re-appointed as the Internal Auditors of the Company for FY 2026-27.
Term of appointment / reappointment	One year i.e. FY 2026-27
Brief profile (in case of appointment)	B B S R & Associates, is a firm registered with the Institute of Chartered Accountants of India and is part of the KPMG network. They have over 650 professionals working for them including 55 partners and directors, specializing in various Audit and Assurance as well as Internal Audit and Risk Consulting Services. They have a large client base spanning Indian businesses, multi nationals and listed companies in India across sectors.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Details of the Company in reference to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, for the financial year ended March 31, 2026

S.N.	Particulars	Details
1.	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	249.80
2.	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	Nil
3.	Highest credit rating of the company	AA/(Stable)
4.	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	Nil
5.	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	Nil

Signature:




Name of signatory: Mr. Sanjay Wadhwa

Designation: Chief Financial Officer

Date: April 21, 2026

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) 4646 4706 Email secretarial@360.one www.360.one CIN:L74140MH2008PLC17884

Disclosures in respect of change in senior management of the Company

Particulars	Details
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Owing to transitioning into a new role (as detailed in Annexure 8-B), Mr. Anshuman Maheshwary is excluded from senior management of the Company.
Date of appointment / re-appointment / Cessation (as applicable)	With effect from the end of business hours on Tuesday, April 21, 2026.
Term of appointment / reappointment	Not Applicable.
Brief profile (in case of appointment)	
Disclosure of relationships between directors (in case of appointment of a director)	



Annexure 8-B

PRESS RELEASE

360 ONE appoints Anshuman Maheshwary as CEO – Alternates

Mumbai, India, April 21, 2026: 360 ONE today announced the appointment of Anshuman Maheshwary as Chief Executive Officer for its Alternates Asset Management business, reinforcing its commitment to scaling private markets as a core driver of long-term growth.

Anshuman transitions from his role as Chief Operating Officer at 360 ONE. Since joining in 2019, he has been central to institutionalising the platform, sharpening execution, and strengthening the firm’s operating backbone across its diverse business lines.

In his new role, Anshuman will assume P&L responsibility for the Alternates business. He will work closely with the investment and sales teams and leadership across functions to drive growth. His mandate includes scaling existing franchises, architecting new investment strategies, and deepening institutional and third-party distribution, while driving robust investment governance and disciplined capital allocation.

360 ONE’s Alternates platform spans Private Equity, Private Credit, Real Assets, Renewable Energy, and other differentiated strategies. Managing one of the largest and most comprehensive private market portfolios in India, the business is uniquely positioned to benefit from structural shifts in capital markets, deeper institutional participation, and the rising demand for bespoke yield and growth solutions.

Anshuman brings over 25 years of experience across corporate strategy and business transformation. Prior to 360 ONE, he spent nearly two decades at A.T. Kearney as a Senior Partner. He holds an MBA from the Indian Institute of Management, Bangalore, and a Bachelor’s degree in Commerce from St. Xavier’s College, Kolkata.

Karan Bhagat, Founder, MD & CEO, 360 ONE, said: “Anshuman has been instrumental in strengthening our institutional foundation and driving execution across the firm. Alternates has emerged as a clear strategic pillar for 360 ONE. Private markets across Private Equity, Private Credit, Real Assets, and Renewable Energy are moving beyond ‘alternatives’ to becoming core allocations in client portfolios. 360 ONE has established a leadership position in shaping this space in India through a differentiated and scaled platform. Anshuman’s ability to combine strategic clarity with operating depth positions him perfectly to lead this business. We are confident he will scale the platform with discipline while delivering exceptional long-term value.”

Anshuman Maheshwary, CEO – Alternates, 360 ONE Asset, said: “Alternatives are fundamentally reshaping portfolio construction as clients increasingly seek differentiated sources of return, yield, and resilience. At 360 ONE, we have built a formidable foundation across private markets. The opportunity now is to scale this ecosystem with a sharp focus on performance, structural innovation, and total alignment with client outcomes. I look forward to building on this momentum with our exceptional investment teams and partners to lead the next phase of private market capital formation in India.”

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CIN: L74140MH2008PLC177884



About 360 ONE WAM

360 ONE WAM is among India's leading wealth and asset management firms, managing assets worth USD 74 billion. 360 ONE Wealth specialises in empowering ultra-high-net-worth and high-net-worth families to manage, grow, and optimise their wealth. It also focuses on legacy planning, ensuring that wealth is preserved and seamlessly transferred across generations.

360 ONE Asset offers investment solutions to clients worldwide looking to invest in Indian markets across asset classes. Its capabilities cover a wide spectrum of asset classes, including public equities, private equity, private credit, renewable energy and real assets, each managed by a seasoned team of investment professionals.

360 ONE Capital, formerly known as B&K Securities, provides full-service capital market offerings to institutional investors, besides corporate treasury services. It is a leading mid-cap brokerage, servicing almost all leading Foreign and Domestic Financial Institutions. It is a SEBI-registered Category I Merchant Banker, offering independent and unbiased research with a coverage of over 450 companies, making it a leader in the mid and small-cap space.

ET Money, now a 360 ONE company, is a pioneering digital platform offering direct mutual funds, investment advisory, loan against mutual funds and personal finance solutions. Its mission is to simplify investing for Indians through intuitive technology and data-backed insights.

360 ONE WAM is one of the pioneers in the industry to bring about product innovations. The firm has won more than 175+ awards of repute since its inception in 2008, and its wins include India's Best Wealth Manager at Euromoney Private Banking Awards 2025 and Best Domestic Private Bank - India at Asian Private Banker's 15th Awards for Distinction and Best Private Bank - India at The Asset Triple A Private Capital Awards 2025 besides 5 prestigious awards at the Global Private Banking Innovation Awards 2025.

Headquartered in Mumbai, 360 ONE has 1,700+ employees, a presence in major global financial hubs, and 28 locations in India.

To know more, visit <https://www.360.one/>

Media Contact

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