

April 22, 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: - 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 April 22, 2026, 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 first interim dividend for the financial year 2026-27 as "Annexure I".

Please take the same on your records.

Thanking you,

Yours faithfully,
For 360 ONE WAM LIMITED

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

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

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: April 22, 2026

Dear Shareholder,

DP ID: [●]

Client ID: [●]

We are pleased to inform you that the Board of Directors of the 360 ONE WAM LIMITED, at its Meeting held on April 21, 2026, has declared first interim dividend for the financial year 2026-27 of Rs. 6/- (Rupees Six only) per equity share of face value of Re. 1/- (Rupee one only) each.

The Company is required to withhold taxes at the prescribed rates on the dividend paid to its shareholders in accordance with Income-tax Act, 2025 ('Act 2025') effective from April 1, 2026. 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 aforesaid interim dividend, will be paid to the Shareholders after deducting the tax at source as follows:

All shareholders are requested to ensure that the bank 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, April 27, 2026, for the Company to process payment of aforesaid dividend through electronic mode.

Please note that dividend warrants / cheques will NOT be issued to shareholders who have not updated their bank account details with the Depository Participant (for demat holdings) or with the RTA (for physical holdings).

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 tax year does not exceed Rs. 10,000. Where the dividend payable exceeds Rs. 10,000/- for tax year 2026-27, 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 Act 2025 if not already done, with the depositories (in case of shares held in

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Particulars	Applicable Rate	Documents required (if any)*
		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 . As per Section 262 of the Act 2025, 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 397(2) of the Act 2025. The Company will be using functionality provided by the Income-tax department for the above purpose.
Without PAN / Invalid PAN	20%	
Submitting Form 121	NIL	Signed Declaration in Form No. 121 (including Individual who is 60 years or above), fulfilling certain conditions. The link to obtain the declaration form is given herein below.
Submitting Order under Section 395(1) of the Act 2025	Rate provided in the Order	Lower / NIL withholding tax certificate obtained from tax authority.
An Insurance company as specified under Sec 393(4) [Table: S.No.10] of the Act 2025	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 Schedule VII (Table: Sl. No. 20 or 21) to section 11 of the Act 2025	NIL	Self-declaration that they are specified in Schedule VII (Table: Sl. No. 20 or 21) to section 11 of the Act 2025 along with self-attested copy of PAN card and registration certificate.
(b) Category I & II Alternative Investment Fund (AIF) established in India		Self-declaration that their income is exempt under Schedule V [Table: Sl. No. 1] to section 11 of the Act 2025 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.

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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 Act 2025, if not already done, with the 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>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)/unique number obtained from the tax authorities of the country of which the shareholder is a resident. 3) Form 41 in electronic format as required under section 159(1) and 159(2) of the Act 2025 <ul style="list-style-type: none"> - shareholders are and will continue to remain a tax resident of the country of their resident during the tax year 2026-27; - 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 395(1) (i.e. lower or NIL withholding tax certificate)	Rate provided in the Order	Lower / NIL withholding tax certificate obtained from tax authority.

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** 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 section 262 of the Act 2025, 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.

Given short timelines involved, Company will not intimate shareholder about discrepancy and deduct tax in accordance with Income Tax Act, 2025. 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.mufig.com/client-downloads.html> on or before Monday, April 27, 2026, to enable the Company to determine the appropriate TDS rates.

Shareholders who wish to avail the benefit of NIL or lower rate of tax deduction at source are requested to mandatorily upload all requisite forms, declarations and supporting documents (as applicable to their category) on the dedicated MUFG Intime India Private Limited portal link: <https://web.in.mpms.mufig.com/client-downloads.html> on or before Monday, April 27, 2026. Documents submitted through any other mode or link shall not be considered valid for the purpose of determining the applicable TDS rate. Incomplete, unsigned or unverified forms will not be accepted. The Company shall not be responsible for any higher tax deduction in case documents are not uploaded on the aforesaid link within the stipulated timeline.

No communication on the tax determination/deduction received post Monday, April 27, 2026, shall be entertained or considered for payment of the dividend. It is advisable to upload 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 (formerly known as Link Intime India Private Limited at its dedicated link only i.e. [MUFG Intime India Pvt Ltd - Tax Exemption](#) on or before Monday, April 27, 2026.

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

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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, April 27, 2026, 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 168, wherever PAN is available which can be downloaded from their e-filing account at <https://incometaxindiaefiling.gov.in>.

To view / download Form 121 [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

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