

January 15, 2026

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

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

Dear Sir / Madam,

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

We wish to inform you that the Board of Directors ("**Board**") of 360 ONE WAM LIMITED ("**Company**") at its meeting held today has, inter alia, approved unaudited financial results (consolidated and standalone) of the Company for the quarter and nine months ended December 31, 2025.

Further, we have enclosed the following:

1. Results Update containing update on the aforesaid unaudited financial results for the quarter and nine months ended December 31, 2025, as '**Annexure 1**';
2. Limited Review Report on unaudited consolidated financial results along with unaudited consolidated financial results for the quarter and nine months ended December 31, 2025, as '**Annexure 2**';
3. Limited Review Report on unaudited standalone financial results along with unaudited standalone financial results for the quarter and nine months ended December 31, 2025, as '**Annexure 3**'; and
4. Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 ("**Listing Regulations, 2015**"), statement(s) of deviation / variation, if any, in the utilization of proceeds of preferential issue(s) of warrants, as '**Annexure 4A and 4B**'.

The standalone financial results enclosed herewith as **Annexure 3** also include disclosure in accordance with Regulation 52(4) of Listing Regulations, 2015, read with applicable SEBI circular(s) in respect of the listed commercial papers of the Company.

The meeting of the Board commenced at 1:00 p.m. (IST) and concluded at 3:15 p.m. (IST).

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

**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](mailto:secretarial@360.one) [www.360.one](http://www.360.one)

CIN: L74140MH2008PLC177884



Please take the same on your records.

Thanking you.

Yours faithfully,

**For 360 ONE WAM LIMITED**

**Rohit Bhave**

**Company Secretary**

**ACS - 21409**

**Encl.: As above**

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## 360 ONE WAM Ltd. Results Update - Q3 FY26

### Key Highlights

**Q3 FY26 PAT AT RS 331 CRORE - UP 20.3% YoY**

**Q3 FY26 TOTAL REVENUE AT RS 826 CRORE - UP 21.8% YoY**

**OVERALL ASSETS UNDER MANAGEMENT (AUM) AT RS 7,11,398 CRORE AS ON DECEMBER 2025**

**ANNUAL RECURRING REVENUE (ARR) AUM AT RS 3,17,906 CRORE - UP 28.2% YoY**

<i>Rs in Crs.</i>	Q3 FY26	Q2 FY26	Q-o-Q %	Q3 FY25	Y-o-Y %
<b>Revenue from Operations</b>	<b>806</b>	<b>763</b>	<b>5.6%</b>	<b>605</b>	<b>33.2%</b>
<i>Annual Recurring Revenue</i>	<i>619</i>	<i>554</i>	<i>11.9%</i>	<i>426</i>	<i>45.4%</i>
<i>Transactional / Brokerage Income</i>	<i>186</i>	<i>209</i>	<i>-10.9%</i>	<i>179</i>	<i>4.2%</i>
Other Income	20	51	-	73	-
<b>Total Revenues</b>	<b>826</b>	<b>813</b>	<b>1.5%</b>	<b>678</b>	<b>21.8%</b>
Total Expenses	399	400	-0.4%	319	24.8%
<b>Operating Profit Before Tax (OPBT)</b>	<b>407</b>	<b>363</b>	<b>12.2%</b>	<b>286</b>	<b>42.5%</b>
<b>Profit before Tax</b>	<b>427</b>	<b>413</b>	<b>3.3%</b>	<b>359</b>	<b>19.1%</b>
<b>Profit After Tax incl. OCI</b>	<b>331</b>	<b>316</b>	<b>4.7%</b>	<b>275</b>	<b>20.3%</b>

**Mumbai, January 15, 2026:** 360 ONE WAM Limited, one of India's largest wealth and alternates asset managers, announced its financial results for the quarter ended December 31, 2025.

### **Business Performance**

- **Assets under Management for 360 ONE stood at Rs 7,11,398 Crs**, consisting of ARR AUM of Rs **3,17,906 Crs** and Transactional / Brokerage AUM of Rs 3,93,492 Crs
  - **Wealth Management: ARR AUM rose to Rs 2,18,957 Crs (+34.5% YoY)** supported by robust growth across segments. Our 360 ONE Plus proposition saw growth of 41.7% YoY, while Distribution and Lending businesses grew by 30.3% YoY and 32.0% YoY respectively. Overall, it manages assets for 8,500+ relevant families and corporates
  - **Asset Management: ARR AUM increased to Rs 98,949 Crs (+16.1% YoY)** mainly driven by growth in Private Equity (+16.0% YoY), Real Assets (+72.1% YoY) and customized multi-asset (+59.8% YoY) segments

### **Financial Performance for the quarter ended December 31, 2025**

- **Total Revenue increased by 21.8% YoY to Rs 826 Crs** driven by strong growth in ARR AUM
- **Revenue from Operations was Rs 806 Crs - an increase of 33.2% YoY**
- **ARR revenue was Rs 619 Crs - an increase of 45.4% YoY**
- **Combined ARR retention improved to 81 basis points (bps)** vis-à-vis 70 bps in Q3 FY25. Within that, Wealth Management retention was at 79 bps, while Asset Management retention was at 85 bps
- **Consolidated Profit After Tax was Rs 331 Crs - an increase of 20.3% YoY** as against Rs 275 Crs for Q3 FY25
- **Tangible net worth stood at Rs 6,327 Crs. Tangible Return on Equity was at 21.0% in Q3 FY26**
- Q3 reflects the continued strengthening of our growth trajectory aided by robust execution across core businesses and strategic initiatives. A constructive and forward-looking regulatory environment is strengthening transparency, investor confidence and long-term capital formation, the outcomes of which are firmly aligned with the interests of both investors and the broader industry. With our **scaled, integrated wealth, asset management and capital markets' platform, expanding alternates' franchise, and growing presence in GIFT City through differentiated strategies**, we are uniquely positioned to benefit from these macro developments. The foundational levers that we have put in place continue to gain momentum, reinforcing our confidence in **delivering sustainable growth, deeper client partnerships, and enduring value for all stakeholders**

For further information, please contact:

**Investor Relations:** [ir@360.one](mailto:ir@360.one)

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

[Click here for investor presentation](#)

**360 ONE WAM Q3 FY26 Analyst Conference call is scheduled for Thursday, January 15, 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 Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
360 One WAM Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of 360 One WAM Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities

Name of the Company	Relationship
360 ONE WAM Limited	Holding Company
360 ONE Prime Limited	Subsidiary
360 ONE Asset Management Limited	Subsidiary
360 ONE Distribution Services Limited	Subsidiary
360 ONE Portfolio Managers Limited	Subsidiary
360 ONE Investment Adviser and Trustee Services Limited	Subsidiary
360 ONE Asset Trustee Limited	Subsidiary
360 ONE IFSC Limited	Subsidiary
360 ONE Foundation	Subsidiary
360 ONE Alternates Asset Management Limited	Subsidiary
360 ONE Asset Management (Mauritius) Limited	Subsidiary
360 ONE Inc	Subsidiary
360 ONE Private Wealth (Dubai) Limited	Subsidiary
360 ONE Capital Pte. Limited	Subsidiary
360 ONE Capital (Canada) Limited	Subsidiary
Moneygoals Solutions Limited (w.e.f. February 06, 2025)	Subsidiary



# **S.R. BATLIBOI & Co. LLP**

Chartered Accountants

Name of the Company	Relationship
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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw your attention to note 10 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 conclusion is not modified in respect of this matter.
7. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
- 1 subsidiary, whose unaudited financial results and other financial information reflects total revenues of Rs. 446.75 crore and Rs. 1,273.42 crore, total net profit after tax of Rs. 141.34 crore and Rs. 459.93 crore, total comprehensive income of Rs. 141.30 crore and Rs. 459.81 crore, for the quarter ended December 31, 2025 and the period ended on that date respectively, as considered in the Statement which have been reviewed by their respective independent auditors.

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

8. The accompanying Statement includes unaudited financial results and other unaudited financial information in respect of:
- 8 subsidiaries, whose financial results and other financial information reflect total revenues of Rs. 4.78 crore and Rs. Rs.16.16 crore, total net loss after tax of Rs. 0.86 crore and Rs. 3.92 crore, total comprehensive loss of Rs. 0.78 crore and Rs. 3.45 crore, for the quarter ended December 31, 2025 and the period ended on that date respectively.

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

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



# **S.R. BATLIBOI & Co. LLP**

**Chartered Accountants**

9. The comparative financial information of the Group for the corresponding quarter and period ended December 31, 2024, included in these consolidated financial results, were reviewed by the predecessor auditor and the consolidated financial statements of the Group for the year ended March 31, 2025, were audited by predecessor auditor who expressed an unmodified conclusion and unmodified opinion on those consolidated financial information on January 27, 2025 and April 23, 2025 respectively.

**For S.R. Batliboi & Co. LLP**

Chartered Accountants

**ICAI Firm registration number:** 301003E/E300005



**per Shrawan Jalan**

Partner

Membership No.: 102102

UDIN: 26102102PFXIJD/251

Mumbai





Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Income</b>						
Revenue from operations						
(i) Interest Income						
- Loans	276.64	243.12	207.36	750.31	592.79	830.10
- Others	77.59	60.62	54.22	195.36	172.40	233.79
(ii) Dividend & Distribution Income on investments	2.98	1.67	0.03	5.45	0.09	0.11
(iii) Fees and commission Income	530.49	612.56	379.04	1,575.30	1,321.40	1,805.21
(iv) Net gain on fair value changes	293.78	180.09	139.35	719.72	407.90	501.50
<b>(I) Total Revenue from operations</b>	<b>1,181.48</b>	<b>1,098.06</b>	<b>780.00</b>	<b>3,246.14</b>	<b>2,494.58</b>	<b>3,370.71</b>
(II) Other Income	38.51	9.46	154.34	61.41	268.12	313.68
<b>(III) Total Income (I+II)</b>	<b>1,219.99</b>	<b>1,107.52</b>	<b>934.34</b>	<b>3,307.55</b>	<b>2,762.70</b>	<b>3,684.39</b>
<b>2. Expenses</b>						
(i) Finance Costs	295.96	253.89	222.22	778.39	668.82	887.02
(ii) Fees and commission expense	28.83	19.69	19.35	68.09	63.88	86.87
(iii) Impairment on financial instruments	2.49	6.39	3.72	7.92	5.95	11.04
(iv) Employee Benefits Expenses	314.10	272.47	231.67	833.02	637.70	884.44
(v) Depreciation and amortisation expenses	40.88	39.19	17.17	112.20	50.86	70.53
(vi) Other expenses	110.68	102.48	81.41	293.67	225.31	310.04
<b>(IV) Total Expenses</b>	<b>792.94</b>	<b>694.11</b>	<b>575.54</b>	<b>2,093.29</b>	<b>1,652.52</b>	<b>2,249.94</b>
<b>(V) Profit before Exceptional Item and tax (III - IV)</b>	<b>427.05</b>	<b>413.41</b>	<b>358.80</b>	<b>1,214.26</b>	<b>1,110.18</b>	<b>1,434.45</b>
Exceptional Item (Net of Taxes)	-	-	-	-	87.63	87.63
<b>(VI) Profit before tax^</b>	<b>427.05</b>	<b>413.41</b>	<b>358.80</b>	<b>1,214.26</b>	<b>1,022.55</b>	<b>1,346.82</b>
<b>(VII) Tax Expense:</b>						
(i) Current Tax	84.82	124.85	52.02	276.49	237.34	311.98
(ii) Deferred Tax	14.95	(26.92)	30.31	10.34	19.51	19.54
<b>Total Tax Expense</b>	<b>99.77</b>	<b>97.93</b>	<b>82.33</b>	<b>286.83</b>	<b>256.85</b>	<b>331.52</b>
<b>(VIII) Profit for the period/year (VI-VII)</b>	<b>327.28</b>	<b>315.48</b>	<b>276.47</b>	<b>927.43</b>	<b>765.70</b>	<b>1,015.30</b>
<b>(X) Other Comprehensive Income</b>						
(A) (i) Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefits (assets)/liabilities	1.56	(0.92)	(0.14)	2.32	(1.95)	(3.25)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.36)	0.25	0.05	(0.67)	0.49	0.89
<b>Subtotal (A)</b>	<b>1.20</b>	<b>(0.67)</b>	<b>(0.09)</b>	<b>1.65</b>	<b>(1.46)</b>	<b>(2.36)</b>
(B) (i) Items that will be reclassified to profit or loss						
- Foreign currency translation reserve	2.07	0.91	(1.45)	4.35	1.31	2.44
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Subtotal (B)</b>	<b>2.07</b>	<b>0.91</b>	<b>(1.45)</b>	<b>4.35</b>	<b>1.31</b>	<b>2.44</b>
<b>Total Other Comprehensive Income/(Loss)</b>	<b>3.27</b>	<b>0.24</b>	<b>(1.54)</b>	<b>6.00</b>	<b>(0.15)</b>	<b>0.08</b>
<b>(XI) Total Comprehensive Income for the period/year (VIII+X)</b>	<b>330.55</b>	<b>315.72</b>	<b>274.93</b>	<b>933.43</b>	<b>765.55</b>	<b>1,015.38</b>
(XII) Paid up Equity Share Capital (Face value of ₹1 each) (Refer Note 5 and Note 7)	40.53	40.48	38.83	40.53	38.83	39.31
(XIII) Other Equity (excluding Revaluation reserve)						7,025.81
<b>(XIV) Earnings per equity share</b>						
Basic (in ₹) * - After Exceptional Item	8.08	7.80	7.26	23.05	20.78	27.14
Basic (in ₹) * - Before Exceptional Item	8.00	7.80	7.26	23.05	20.78	27.14
Diluted (in ₹) * - After Exceptional Item	7.82	7.56	6.96	22.35	19.93	26.08
Diluted (in ₹) * - Before Exceptional Item	7.82	7.56	6.96	22.35	22.21	28.33

^ Profit before tax is after exceptional item and tax thereon.  
# Amount less than ₹100,000  
\* Period ended numbers are not annualised

Date : January 15, 2026  
Place : Mumbai



For and on behalf of the Board of Directors

*Karan Bhagat*

Karan Bhagat  
Managing Director  
(DIN: 03247753)

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

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
1. Wealth Management	857.02	938.92	757.72	2,567.16	2,245.70	2,914.24
2. Asset Management	362.24	168.08	176.49	738.52	516.75	768.80
<b>Total Segment Revenue</b>	<b>1,219.26</b>	<b>1,107.00</b>	<b>934.21</b>	<b>3,305.68</b>	<b>2,762.45</b>	<b>3,683.04</b>
Unallocated	0.73	0.52	0.13	1.87	0.25	1.35
<b>Total Segment Revenue</b>	<b>1,219.99</b>	<b>1,107.52</b>	<b>934.34</b>	<b>3,307.55</b>	<b>2,762.70</b>	<b>3,684.39</b>
<b>Segment Result (Profit before Tax) - After Exceptional Item</b>						
1. Wealth Management	237.22	344.41	266.06	834.99	732.50	889.59
2. Asset Management	189.10	68.48	92.61	377.40	289.80	455.88
<b>Total Segment Results</b>	<b>426.32</b>	<b>412.89</b>	<b>358.67</b>	<b>1,212.39</b>	<b>1,022.30</b>	<b>1,345.47</b>
Unallocated	0.73	0.52	0.13	1.87	0.25	1.35
<b>Total Segment Results</b>	<b>427.05</b>	<b>413.41</b>	<b>358.80</b>	<b>1,214.26</b>	<b>1,022.55</b>	<b>1,346.82</b>
<b>Segment Result (Profit before Tax) - Before Exceptional Item</b>						
1. Wealth Management	237.22	344.41	266.06	834.99	820.13	977.22
2. Asset Management	189.10	68.48	92.61	377.40	289.80	455.88
<b>Total Segment Results</b>	<b>426.32</b>	<b>412.89</b>	<b>358.67</b>	<b>1,212.39</b>	<b>1,109.93</b>	<b>1,433.10</b>
Unallocated	0.73	0.52	0.13	1.87	0.25	1.35
<b>Total Segment Results</b>	<b>427.05</b>	<b>413.41</b>	<b>358.80</b>	<b>1,214.26</b>	<b>1,110.18</b>	<b>1,434.45</b>
<b>Segment Assets</b>						
1. Wealth Management	23,179.70	22,161.71	16,449.71	23,179.70	16,449.71	17,884.68
2. Asset Management	2,985.29	1,807.60	1,409.27	2,985.29	1,409.27	1,610.05
<b>Total</b>	<b>26,164.99</b>	<b>23,969.31</b>	<b>17,858.98</b>	<b>26,164.99</b>	<b>17,858.98</b>	<b>19,494.73</b>
Unallocated	319.17	295.43	275.00	319.17	275.00	273.97
<b>Total Segment Assets</b>	<b>26,484.16</b>	<b>24,264.74</b>	<b>18,133.98</b>	<b>26,484.16</b>	<b>18,133.98</b>	<b>19,768.70</b>
<b>Segment Liabilities</b>						
1. Wealth Management	16,435.79	14,571.48	11,463.79	16,435.79	11,463.79	12,449.44
2. Asset Management	284.84	58.13	69.39	284.84	69.39	98.56
<b>Total</b>	<b>16,720.63</b>	<b>14,629.61</b>	<b>11,533.18</b>	<b>16,720.63</b>	<b>11,533.18</b>	<b>12,548.00</b>
Unallocated	303.31	286.37	139.02	303.31	139.02	155.58
<b>Total Segment Liabilities</b>	<b>17,023.94</b>	<b>14,915.98</b>	<b>11,672.20</b>	<b>17,023.94</b>	<b>11,672.20</b>	<b>12,703.58</b>
<b>Capital Employed</b> (Segment Assets less Segment liabilities)						
1. Wealth Management	6,743.91	7,590.23	4,985.92	6,743.91	4,985.92	5,435.24
2. Asset Management	2,700.45	1,749.47	1,339.88	2,700.45	1,339.88	1,511.49
<b>Total capital employed in Segments</b>	<b>9,444.36</b>	<b>9,339.70</b>	<b>6,325.80</b>	<b>9,444.36</b>	<b>6,325.80</b>	<b>6,946.73</b>
Unallocated	15.86	9.06	135.98	15.86	135.98	118.39
<b>Total Capital Employed</b>	<b>9,460.22</b>	<b>9,348.76</b>	<b>6,461.78</b>	<b>9,460.22</b>	<b>6,461.78</b>	<b>7,065.12</b>



**360 ONE WAM Limited**

**CIN : L74140MH2008PLC177884**

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

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

**Fax : (91-22) 4341 1895**

2. The above consolidated unaudited financial results for the quarter and nine months ended December 31, 2025, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of 360 ONE WAM Limited (the "Company") at its meeting held on January 15, 2026. The Statutory Auditors of the Company have carried out the Limited Review of the aforesaid results.
3. These consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33, Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
4. During the quarter and nine months ended December 31, 2025, the Nomination and Remuneration Committee of the Board of Directors granted 3,709,736 and 5,928,451 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, 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.
5. The Company, during the quarter and nine months ended December 31, 2025 has allotted 509,923 and 2,196,426 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).
6. During the quarter ended December 31, 2025, an interim dividend of ₹ 242.98 crores was paid. Total dividend declared and paid during the nine months ended December 31, 2025 amounted to ₹ 479.20 Crores.
7. 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.
8. As on December 31, 2025, 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**

**CIN : L74140MH2008PLC177884**

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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 December 31, 2025 , 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

9. 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.
10. The Income Tax Department ("the Department") conducted a Search ("the Search") under Section 132 of the Income Tax Act on the Company and one of its subsidiaries during the quarter ended March 31, 2025. During the Search and subsequently thereafter, the Department had sought information including the notice under section 142 (1) received in the current quarter in respect of certain claims for deductions made by the Company and other components of the Group in earlier assessment years and the same is being provided by the Group. As on the date of these consolidated financial results, the Group has not received any communication from the Department regarding the outcome of the Search. While uncertainty exists regarding the ultimate outcome of the proceeding, the Group after considering available information, as of the date of approval of these financial results does not believe any adjustments, disclosures or any effect are required to the current or prior period financial information.

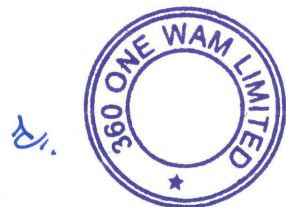


2.



**360 ONE WAM Limited**  
**CIN : L74140MH2008PLC177884**  
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11. The Government has notified and brought into force substantial provisions of the Code on Social Security, 2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes") on November 21, 2025 which consolidate, subsume and replace numerous existing central labour legislations. The Government had approved the Code on Social Security, 2020, which will impact the Company's employee benefit obligations. Though the Code have been made effective from November 21, 2025, corresponding all supporting rules are yet to be notified.  
The Company has 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 current quarter ended December 31, 2025 and is in the process of evaluating other possible impacts, if any.
12. 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.
13. 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.
14. 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.
15. 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.
16. 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.





360 ONE WAM Limited

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17. The comparative financial information of the Company for the corresponding quarter and nine months ended December 31, 2024, 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.
18. Previous period/year figures have been regrouped to make them comparable with those of current period/year.

For and on behalf of the Board of Directors

Date: January 15, 2026

Place: Mumbai



Karan Bhagat

Managing Director  
(DIN : 03247753)



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

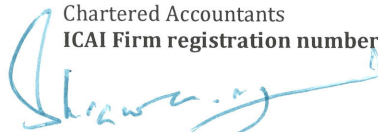
**Review Report to  
The Board of Directors  
360 One WAM Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of 360 One WAM Limited (the "Company") for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw your attention to note 11 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 conclusion is not modified in respect of this matter.
6. The comparative financial information of the Company for the corresponding quarter and period ended December 31, 2024, included in these standalone financial results, were reviewed by the predecessor auditor and the standalone financial statements of the Company for the year ended March 31, 2025, were audited by predecessor auditor who expressed an unmodified conclusion and unmodified opinion on those financial information on January 27, 2025 and April 23, 2025 respectively.

**For S.R. BATLIBOI & Co. LLP**

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



per Shrawan Jalan

Partner

Membership No.: 102102

UDIN: 26102102SCQLMS3244

Mumbai



Standalone Statement of Profit and Loss for the Quarter and Nine months ended December 31, 2025

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Income</b>						
Revenue from operations						
(i) Fees and commission income	30.66	129.56	25.28	182.78	165.54	232.05
<b>(I) Total Revenue from operations</b>	<b>30.66</b>	<b>129.56</b>	<b>25.28</b>	<b>182.78</b>	<b>165.54</b>	<b>232.05</b>
(II) Other Income (Refer Note 7)	40.27	26.99	139.92	255.79	454.81	510.97
<b>(III) Total Income (I+II)</b>	<b>70.93</b>	<b>156.55</b>	<b>165.20</b>	<b>438.57</b>	<b>620.35</b>	<b>743.02</b>
<b>2. Expenses</b>						
(i) Finance Costs	27.73	27.95	29.85	83.46	88.36	110.50
(ii) Fees and commission expense	-	18.06	0.03	18.20	6.70	8.46
(iii) Impairment on financial instruments	0.55	#0.00	0.05	0.55	0.49	0.52
(iv) Employee Benefits expenses	12.38	20.31	14.47	47.02	47.35	59.98
(v) Depreciation and amortisation expenses	11.57	10.88	4.39	33.27	13.22	17.51
(vi) Other expenses	18.16	33.36	13.05	74.51	61.95	84.91
<b>(IV) Total Expenses</b>	<b>70.39</b>	<b>110.56</b>	<b>61.84</b>	<b>257.01</b>	<b>218.07</b>	<b>281.88</b>
<b>(V) Profit before Exceptional Item and tax (III - IV)</b>	<b>0.54</b>	<b>45.99</b>	<b>103.36</b>	<b>181.56</b>	<b>402.28</b>	<b>461.14</b>
Exceptional Item (Net of Taxes)	-	-	-	-	87.63	87.63
<b>(VI) Profit before tax ^</b>	<b>0.54</b>	<b>45.99</b>	<b>103.36</b>	<b>181.56</b>	<b>314.65</b>	<b>373.51</b>
<b>(VII) Tax Expense:</b>						
(i) Current Tax	1.59	11.61	-	42.69	74.99	83.94
(ii) Deferred Tax	(1.50)	0.12	24.61	(7.89)	(24.46)	(44.96)
<b>Total Tax Expense</b>	<b>0.09</b>	<b>11.73</b>	<b>24.61</b>	<b>34.80</b>	<b>50.53</b>	<b>38.98</b>
<b>(VIII) Profit for the period / year (VI-VII)</b>	<b>0.45</b>	<b>34.26</b>	<b>78.75</b>	<b>146.76</b>	<b>264.12</b>	<b>334.53</b>
<b>(IX) Other Comprehensive Income</b>						
Items that will not be reclassified to profit or loss						
-Remeasurements of defined benefits (assets)/liabilities	0.10	(0.03)	#0.00	0.05	(0.08)	(0.16)
-Income tax relating to items that will not be reclassified to profit or loss	(0.02)	0.01	#(0.00)	(0.01)	0.02	0.04
<b>Other Comprehensive (Loss)/Income for the period/year</b>	<b>0.08</b>	<b>(0.02)</b>	<b>#0.00</b>	<b>0.04</b>	<b>(0.06)</b>	<b>(0.12)</b>
<b>(X) Total Comprehensive Income for the period / year (VIII+IX)</b> <b>(Comprising Profit and Other Comprehensive Income/(Loss) for the period / year)</b>	<b>0.53</b>	<b>34.24</b>	<b>78.75</b>	<b>146.80</b>	<b>264.06</b>	<b>334.41</b>
<b>(XI) Paid up Equity Share Capital (Face value of ₹ 1/- each)</b> <b>(Refer Note 5 and Note 8)</b>	<b>40.53</b>	<b>40.48</b>	<b>38.83</b>	<b>40.53</b>	<b>38.83</b>	<b>39.31</b>
<b>(XII) Other Equity (excluding Revaluation reserve)</b>						<b>5,453.52</b>
<b>(XIII) Earnings per equity share</b>						
Basic (In ₹) * - After Exceptional Item	0.01	0.85	2.07	3.65	7.17	8.94
Basic (In ₹) * - Before Exceptional Item	0.01	0.85	2.07	3.65	9.55	11.29
Diluted (In ₹) * - After Exceptional Item	0.01	0.82	1.98	3.54	6.88	8.59
Diluted (In ₹) * - Before Exceptional Item	0.01	0.82	1.98	3.54	9.16	10.84

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

# Amount less than Rs. 100,000

\* Period ended numbers are not annualised

For and on behalf of the Board of Directors



*Karan Bhagat*

Karan Bhagat  
Managing Director  
(DIN: 03247753)

Date : January 15, 2026

Place : Mumbai





**360 ONE WAM LIMITED**

**CIN : L74140MH2008PLC177884**

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

1. The above standalone unaudited financial results of the Company for the quarter and nine months ended December 31, 2025, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of 360 ONE WAM Limited (the "Company") at its meeting held on January 15, 2026. The Statutory Auditors of the Company have carried out the Limited review of the aforesaid results.
2. These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34- Interim Financial Reporting ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
3. The Company's main business is Wealth Management Services comprising of transaction structuring, syndication and advisory services relating to financial products to its clients as a part of wealth management. 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.
4. During the quarter and nine months ended December 31, 2025, the Nomination and Remuneration Committee of the Board of Directors granted 3,709,736 and 5,928,451 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, 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.
5. The Company, during the quarter and nine months ended December 31, 2025 has allotted 509,923 and 2,196,426 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).
6. During the quarter ended December 31, 2025, an interim dividend of ₹ 242.98 crores was paid. Total dividend declared and paid during the nine months ended December 31, 2025 amounted to ₹ 479.20 Crores.
7. During the quarter and nine months ended December 31, 2025, the Company received dividend amounting to NIL and ₹150.87 Crores respectively (for the quarter ended September 30, 2025 - ₹NIL, for the quarter and nine months ended December 31, 2024 - ₹NIL and ₹194.20 Crores respectively, for the year ended March 31, 2025 - ₹194.20 Crores) from its subsidiary companies.
8. 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.
9. As on December 31, 2025, the Company has the below mentioned wholly owned subsidiaries:

- 360 ONE Prime Limited



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- 360 ONE Inc
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As on December 31, 2025, the Company has the below mentioned step-down subsidiaries:

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10. 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.
11. The Income Tax Department ("the Department") conducted a Search ("the Search") under Section 132 of the Income Tax Act on the Company during the quarter ended March 31, 2025. During the Search and subsequently thereafter, the Department has been seeking information including the notice under Section 142 (1) received in the current quarter in respect of certain claims for deductions made by the Company in earlier assessment years and the same is being provided by the Company. As on the date of these standalone financial results, the Company has not received any communication from the Department regarding the outcome of the Search. While uncertainty exists regarding the ultimate outcome of the proceeding, the Company after considering available information, as of the date of approval of these financial results does not believe any adjustments, disclosures or any effect are required to the current or prior period financial information.
12. The Government has notified and brought into force substantial provisions of the Code on Social Security, 2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes") on November 21, 2025 which consolidate, subsume and replace numerous existing central labour legislations. The Government had



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approved the Code on Social Security, 2020, which will impact the Company's employee benefit obligations. Though the Code have been made effective from November 21, 2025, corresponding all supporting rules are yet to be notified.

The Company has 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/consolidated financial results during the current quarter ended December 31, 2025 and is in the process of evaluating other possible impacts, if any.

13. 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.
14. 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.
15. Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is attached as Annexure 1.
16. The comparative financial information of the Company for the quarter and nine months ended December 31, 2024, 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.
17. Previous period/year figures have been regrouped to make them comparable with those of current period/year.

For and on behalf of the Board of Directors



**Karan Bhagat**  
Managing Director  
(DIN: 03247753)



Date: January 15, 2026  
Place: Mumbai





360 ONE WAM LIMITED

CIN : L74140MH2008PLC177884

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

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

Annexure 1

Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the nine months ended December 31, 2025

Sr No	Particulars	Nine months ended	
		December 31, 2025	December 31, 2024
1	Debt equity ratio (Refer Note 1)	0.25	0.21
2	Debt service coverage ratio (Refer Note 2) (annualised)	0.19	0.59
3	Interest service coverage ratio (Refer Note 3)	3.41	5.55
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)	7,101.21	5,068.85
9	Net profit after tax (Rs. in Crore)	146.76	264.12
10	Earnings per share :		
	Basic (in ₹) - After Exceptional Item	3.65	7.17
	Basic (in ₹) - Before Exceptional Item	3.65	9.55
	Diluted (in ₹) - After Exceptional Item	3.54	6.88
	Diluted (in ₹) - Before Exceptional Item	3.54	9.16
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)	0.01	0.01
14	Current liability ratio (Refer Note 8)	Not applicable	Not applicable
15	Total debts to total assets ratio (Refer Note 10)	0.20	0.15
16	Debtors turnover ratio (Refer Note 11)	4.45	3.08
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)*	33%	43%
20	Sector specific equivalent ratios, as applicable	Not applicable	Not applicable

\* includes Exceptional Item

Notes:

1	Debt equity ratio = Total Borrowings/(Equity share capital+Other Equity).
2	Debt service coverage ratio = (Profit before tax, Exceptional Item and Finance cost excluding Ind AS 116 impact)/(Total borrowings).
3	Interest service coverage ratio = (Profit before tax, Exceptional Item and Finance cost excluding Ind AS 116 impact)/Finance cost excluding Ind AS 116 impact.
4	The Company does not have any redeemable preference shares.
5	The Company does not have any Capital Redemption Reserve.
6	The Company does not have any Debenture Redemption Reserve.
7	Networth means Equity share capital and Other equity.
8	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.
9	Bad debts to Account receivable ratio = Provision for Expected credit loss/Gross Trade receivables.
10	Total debts to total assets ratio = Total Borrowings/Total Assets.
11	Debtors turnover ratio = Fees and commission income/Average Trade receivables for the quarter.
12	The Company does not hold any inventory.
13	The Company is not a manufacturing company and hence operating margin is not applicable.
14	Net profit margin = Profit after Tax/Total Income.



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

<b>Name of listed entity</b>	360 ONE WAM LIMITED						
<b>Mode of Fund Raising</b>	Preferential Issue of warrants						
<b>Date of Raising Funds</b>	May 29, 2025						
<b>Amount Raised</b>	Rs. 3,91,37,60,000/- (Rupees three hundred and ninety one crores thirty seven lakhs sixty thousand only)  The aforesaid amount raised was utilised in quarter ended June 30, 2025 and reported vide our intimation dated July 17, 2025.						
<b>Report filed for Quarter ended</b>	December 31, 2025						
<b>Monitoring Agency</b>	Applicable						
<b>Monitoring Agency Name, if applicable</b>	CARE Ratings Limited						
<b>Is there a Deviation / Variation in use of funds raised</b>	Yes/ No						
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</b>	Not Applicable						
<b>If Yes, Date of shareholder Approval</b>	Not Applicable						
<b>Explanation for the Deviation / Variation</b>	Not Applicable						
<b>Comments of the Audit Committee after review</b>	Nil						
<b>Comments of the auditors, if any</b>	Nil						
<b>Objects for which funds have been raised and where there has been a deviation, in the following table</b>	Not Applicable						
<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation</b>	<b>Modified allocation, if any</b>	<b>Funds Utilised</b>	<b>Amount of Deviation/Variation for the quarter according to applicable object</b>	<b>Remarks if any</b>	
No Deviation / Variation							

### 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: 15.01.2026



360 ONE WAM LIMITED



## 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				December 31, 2025		
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						

D.



360 ONE WAM LIMITED

**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: 15.01.2026**

