

October 17, 2025

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

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

Dear Sir / Madam,

Subject: Outcome of the meeting of the Board of Directors of 360 ONE WAM LIMITED held on Friday, October 17, 2025

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

- A. unaudited financial results (consolidated and standalone) of the Company for the quarter and half year ended September 30, 2025;
- B. second interim dividend for FY 2025-26 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, October 27, 2025, for this purpose. The said interim dividend will be paid / dispatched on or before Saturday, November 15, 2025, subject to applicable taxes;
- C. Following employee stock option schemes in accordance and compliance with the Companies Act, 2013 and SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, considering the recommendation of Nomination and Remuneration Committee and subject to the approval of the shareholders of the Company, which will be implemented after receipt of necessary approvals including from the shareholders of the Company:
 - 1) '360 ONE Employee Stock Option Scheme 2025 – Series 1' ("**360 ONE ESOS 2025 - Series 1**")
 - 2) '360 ONE Employee Stock Option Scheme 2025 – Series 2' ("**360 ONE ESOS 2025 - Series 2**")

Upon commencement of dispatch of the notice of general meeting / postal ballot to the shareholders, the Company shall intimate the same to the stock exchanges along with a copy of the said notice.

Further, we have enclosed the following:

1. Results Update containing update on the aforesaid unaudited financial results for the quarter and half year ended September 30, 2025, as '**Annexure 1**';
2. Limited Review Report on unaudited consolidated financial results along with unaudited consolidated financial results for the quarter and half year ended September 30, 2025, as '**Annexure 2**';
3. Limited Review Report on unaudited standalone financial results along with unaudited standalone financial results for the quarter and half year ended September 30, 2025, as '**Annexure 3**';
4. Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations, 2015**"), statement(s) of deviation / variation, if any, in

360 ONE WAM LIMITED

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

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CIN: L74140MH2008PLC177884

- the utilization of proceeds of preferential issue(s) of warrants, as '**Annexure 4A and 4B**';
5. Details of the Record Date for the second interim dividend for the FY 2025-26 as '**Annexure 5**';
 6. Details in respect of 360 ONE ESOS 2025 – Series 1 as per point B(10) of Annexure I of the SEBI Circular bearing reference no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, ("**SEBI Circular**"), as '**Annexure 6**'; and
 7. Details in respect of 360 ONE ESOS 2025 – Series 2 as per point B(10) of Annexure I of the SEBI Circular, as '**Annexure 7**'.

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 1:15 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 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 Bhase
Company Secretary
ACS - 21409
Encl.: As above

360 ONE WAM Ltd. Results Update - Q2 FY26

Key Highlights

Q2 FY26 PAT AT RS 316 CRORE - UP 27.7% YoY

Q2 FY26 TOTAL REVENUE AT RS 813 CRORE - UP 31.5% YoY

OVERALL ASSETS UNDER MANAGEMENT (AUM) AT RS 6,71,625 CRORE AS ON SEPTEMBER 2025

ANNUAL RECURRING REVENUE (ARR) AUM AT RS 2,95,324 CRORE - UP 21.7% YoY

BOARD APPROVED INTERIM DIVIDEND OF RS 6.0 PER SHARE

<i>Rs in Crs.</i>	Q2 FY26	Q1 FY26	Q-o-Q %	Q2 FY25	Y-o-Y %
Revenue from Operations	763	662	15.2%	589	29.6%
Annual Recurring Revenue	554	511	8.5%	397	39.4%
Transactional / Brokerage Income	209	152	37.8%	191	9.3%
Other Income	51	63	-	30	-
Total Revenues	813	725	12.2%	618	31.5%
Total Expenses	400	351	13.9%	299	33.7%
Operating Profit Before Tax (OPBT)	363	311	16.7%	289	25.4%
Profit before Tax	413	374	10.6%	319	29.5%
Profit After Tax incl. OCI	316	287	9.9%	247	27.7%

Mumbai, October 17, 2025: 360 ONE WAM Limited, one of India's largest wealth and alternates asset managers, announced its financial results for the quarter ended September 30, 2025.

Business Performance

- **Assets under Management for 360 ONE stood at Rs 6,71,625 Crs**, consisting of ARR AUM of Rs **2,95,324 Crs** and Transactional / Brokerage AUM of Rs 3,76,301 Crs
 - Wealth Management: **ARR AUM rose to Rs 2,03,208 Crs (+29.6% YoY)** supported by robust growth across segments. Our 360 ONE Plus proposition saw growth of 32.4% YoY, while Distribution and Lending businesses grew by 26.3% YoY and 52.1% YoY respectively. Overall, it manages assets for 8,500+ relevant families and corporates
 - Asset Management: **ARR AUM increased to Rs 92,116 Crs (+7.4% YoY)** mainly driven by growth in Private Equity (+21.1% YoY), Real Assets (+39.7% YoY) and customized multi-asset (+11.7% YoY) segments
- **Strategic collaboration with UBS AG:** UBS AG's India wealth management business transfer was completed on September 29, 2025. UBS AG also subscribed to convertible warrants representing 4.95% stake in 360 ONE WAM demonstrating its commitment to the fast-growing Indian wealth management sector

Financial Performance for the quarter ended September 30, 2025

- **Total Revenue increased by 31.5% YoY to Rs 813 Crs** driven by strong growth in ARR AUM
- **Revenue from Operations was Rs 763 Crs - an increase of 29.6% YoY**
- **ARR revenue was Rs 554 Crs - an increase of 39.4% YoY**
- **Combined ARR retention improved to 76 basis points (bps)** vis-à-vis 68 bps in Q2 FY25. Within that, Wealth Management retention was at 72 bps, while Asset Management retention was at 83 bps
- **Consolidated Profit After Tax was Rs 316 Crs - an increase of 27.7% YoY** as against Rs 247 Crs for Q2 FY25
- **Tangible net worth stood at Rs 6,195 Crs. Tangible Return on Equity was at 20.6% in Q2 FY26**

Mr. Karan Bhagat, MD & CEO: "Positive business momentum continued in Q2 across all segments despite a benign macro environment and market sentiment. **Overall liquidity events have been supportive, reflecting the underlying strength and confidence in our ecosystem.** We are steadily strengthening our teams across geographies and putting in place the building blocks for our collaboration with UBS, where the outlook remains very encouraging. The integration of B&K is now complete, and the business remains well-positioned for sustained growth. **Across segments, our focus on client centricity and product innovation remains the cornerstone of our differentiation and a key driver of sustainable value creation.**"

For further information, please contact:

Mr. Akshay Gavankar

Investor Relations | 360 ONE WAM Ltd.

Email: ir@360.one

Phone: +91 86558 09111

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

[Click here for investor presentation](#)

360 ONE WAM Q2 FY26 Analyst Conference call is scheduled for Friday, October 17, 2025, at 5:30 PM IST

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

Review Report to
The Board of Directors
360 One WAM Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of 360 One WAM Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 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



Name of the Company	Relationship
Moneygoals Solutions Limited (w.e.f. February 06, 2025)	Subsidiary
Batlivala & Karani Securities India Private Limited (w.e.f. May 27, 2025)	Subsidiary
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)	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 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 conclusion is not modified in respect of this matter.
7. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
 - 1 subsidiary, whose unaudited financial results include total assets of Rs. 14,454.20 crore as at September 30, 2025, total revenues of Rs. 475.49 crore and Rs. 826.67 crore, total net profit after tax of Rs. 188.60 crore and Rs. 318.59 crore, total comprehensive income of Rs. 188.57 crore and Rs. 318.51 crore, for the quarter ended September 30, 2025 and the period ended on that date respectively, and net cash inflows of Rs. 81.37 crore for the period from April 1, 2025 to September 30, 2025, 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:
 - 7 subsidiaries, whose financial results and other financial information reflect total assets of Rs. 9.44 crore as at September 30, 2025, and total revenues of Rs. 8.70 crore and Rs. 11.39 crore, total net loss after tax of Rs. 2.00 crore and Rs. 3.06 crore, total comprehensive loss of Rs. 1.78 crore and Rs. 2.67 crore, for the quarter ended September 30, 2025 and the period ended on that date respectively and net cash inflows of Rs. 0.48 crore for the period from April 1, 2025 to September 30, 2025.

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.

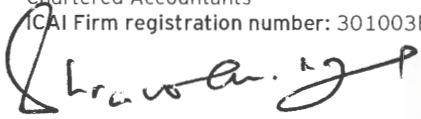


9. The comparative financial information of the Group for the immediately preceding quarter ended June 30, 2025 and for the corresponding quarter and period ended September 30, 2024, included in these consolidated financial results, were reviewed by the predecessor auditor and the consolidated financial 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 July 17, 2025, October 21, 2024 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: 25102102BMOBNW9798

Mumbai

October 17, 2025



Particulars	Quarter ended			Half Year ended		(₹ In Crore)
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	March 31, 2025
1. Income						
Revenue from operations						
(i) Interest Income						
- Loans	243.12	230.55	198.99	473.67	385.43	830.10
- Others	60.62	57.15	53.96	117.77	118.18	233.79
(ii) Dividend & Distribution income on investments	1.67	0.80	0.05	2.47	0.06	0.11
(iii) Fees and commission Income	612.56	432.23	521.59	1,044.80	942.37	1,805.21
(iv) Net gain on fair value changes	196.98	190.73	90.56	387.71	268.45	425.88
(I) Total Revenue from operations	1,114.95	911.46	865.15	2,026.42	1,714.49	3,295.09
(II) Other Income	(7.43)	68.58	27.67	61.14	113.87	389.30
(III) Total Income (I+II)	1,107.52	980.04	892.82	2,087.56	1,828.36	3,684.39
2. Expenses						
(i) Finance Costs	253.89	228.54	232.29	482.43	446.60	887.02
(ii) Fees and commission expense	19.69	19.57	23.72	39.26	44.53	86.87
(iii) Impairment on financial instruments	6.39	(0.96)	1.49	5.43	2.23	11.04
(iv) Employee Benefits Expenses	272.47	246.45	218.33	518.92	406.03	884.44
(v) Depreciation and amortisation expenses	39.19	32.13	17.23	71.32	33.69	70.53
(vi) Other expenses	102.48	80.51	80.66	182.99	143.90	310.04
(IV) Total Expenses	694.11	606.24	573.72	1,300.35	1,076.98	2,249.94
(V) Profit before Exceptional Item and tax (III - IV)	413.41	373.80	319.10	787.21	751.38	1,434.45
Exceptional Item (Net of Taxes)	-	-	-	-	87.63	87.63
(VI) Profit before tax^	413.41	373.80	319.10	787.21	663.75	1,346.82
(VII) Tax Expense:						
(i) Current Tax	124.85	66.82	88.33	191.67	185.32	311.98
(ii) Deferred Tax	(26.92)	22.31	(14.72)	(4.61)	(10.80)	19.54
Total Tax Expense	97.93	89.13	73.61	187.06	174.52	331.52
(VIII) Profit for the period/year(VI-VII)	315.48	284.67	245.49	600.15	489.23	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	(0.92)	1.68	(1.66)	0.76	(1.81)	(3.25)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.25	(0.56)	0.41	(0.31)	0.44	0.89
Subtotal (A)	(0.67)	1.12	(1.25)	0.45	(1.37)	(2.36)
(B) (i) Items that will be reclassified to profit or loss						
- Foreign currency translation reserve	0.91	1.37	3.02	2.28	2.76	2.44
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (B)	0.91	1.37	3.02	2.28	2.76	2.44
Total Other Comprehensive Income	0.24	2.49	1.77	2.73	1.39	0.08
(XI) Total Comprehensive Income for the period/year (VIII+X)						
(Comprising Profit and Other comprehensive (Loss)/Income for the period/year)	315.72	287.16	247.26	602.88	490.62	1,015.38
(XII) Paid up Equity Share Capital (Face value of ₹1 each) (Refer Note 7 and Note 9)	40.48	40.42	36.47	40.48	36.47	39.31
(XIII) Other Equity (excluding Revaluation reserve)						7,025.81
(XIV) Earnings per equity share						
Basic (In ₹) * - After Exceptional Item	7.80	7.16	6.75	14.96	13.51	27.14
Basic (In ₹) * - Before Exceptional Item	7.80	7.16	6.75	14.96	15.93	29.49
Diluted (In ₹) * - After Exceptional Item	7.56	6.95	6.47	14.52	12.95	26.08
Diluted (In ₹) * - Before Exceptional Item	7.56	6.95	6.47	14.52	15.27	28.33

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

Amount less than ₹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 : October 17, 2025
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. Consolidated Balance Sheet as at September 30, 2025

(₹ In Crore)

Sr. No	Particulars	As at September 30, 2025	As at March 31, 2025
		Unaudited	Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	568.90	740.19
(b)	Bank balance other than (a) above	710.53	351.39
(c)	Derivative financial instruments	0.44	1.00
(d)	Receivables		
	(I) Trade receivables	433.20	443.06
	(II) Other receivables	406.74	99.14
(e)	Loans	9,439.31	8,411.03
(f)	Investments	8,225.03	7,608.12
(g)	Other financial assets	295.15	329.85
		20,079.30	17,983.81
2	Non-Financial Assets		
(a)	Current tax assets	294.25	273.50
(b)	Deferred tax assets	1.17	0.47
(c)	Property, plant and equipment	296.27	290.18
(d)	Intangible assets under development	6.94	88.22
(e)	Goodwill	2,498.09	667.93
(f)	Other intangible assets	648.31	263.41
(g)	Right of Use Assets	202.57	59.83
(h)	Other non-financial assets	237.84	141.35
		4,185.44	1,784.89
	Total Assets	24,264.74	19,768.70
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	123.54	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	144.62	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	523.14	412.51
(c)	Lease Liabilities	213.04	65.46
(d)	Debt securities	10,468.34	7,909.78
(e)	Borrowings (other than debt securities)	2,945.10	3,050.29
(f)	Subordinated liabilities	138.19	134.67
(g)	Other financial liabilities	13.93	531.74
		14,569.90	12,455.21
2	Non-Financial Liabilities		
(a)	Current tax liabilities	99.33	67.67
(b)	Provisions	16.75	27.57
(c)	Deferred tax liabilities	187.05	87.91
(d)	Other non-financial liabilities	42.95	65.22
		346.08	248.37
3	EQUITY		
(a)	Equity share capital	40.48	39.31
(b)	Other equity	9,308.28	7,025.81
		9,348.76	7,065.12
	Total Liabilities and Equity	24,264.74	19,768.70



360 ONE WAM LIMITED

CIN : L74140MH2008PLC177884

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

2. Consolidated Statement of Cash Flows for the Half Year ended September 30, 2025

('₹ in Crore)

Particulars	Half year ended September 30, 2025 (Unaudited)	Half year ended September 30, 2024 (Unaudited)
A. Cash flows from operating activities		
Profit before tax (after exceptional item and tax thereon)	787.21	663.75
Adjustments for:		
Depreciation and amortisation expenses	71.32	33.69
Provisions for Employee benefits	3.99	2.81
Non-cash employee share based payments	61.73	35.76
Net changes in Fair value through Profit and loss of Investments	(420.76)	(429.67)
Net change in fair value of Derivative Financial Instruments- unrealised	9.40	54.37
Net change in fair value of Borrowings	(0.25)	5.74
Impairment on financial instruments - Trade Receivable	2.49	1.10
Impairment on financial instruments - Loans	2.94	1.13
Interest Income	(626.90)	(514.78)
Interest expenses	461.39	439.72
Dividend Income from Investments	(2.74)	(0.06)
Interest expenses paid	(316.53)	(385.58)
Interest income received	566.18	484.95
Net (Gain) on Sale of Property, plant and equipment	(0.13)	-
Operating profit before working capital changes	599.35	392.93
Changes in working Capital :		
(Increase) in Financial Assets	(253.03)	(251.69)
(Increase) in Non-financial Assets	(223.95)	(19.62)
(Decrease) in Financial Liabilities	(418.55)	(1,231.88)
(Decrease)/Increase in Non-financial Liabilities	(48.14)	1.45
Cash (used in) operations	(344.32)	(1,108.81)
(Increase) in Loans (net disbursed)	(1,019.30)	(42.19)
Cash (used in) operating activities	(1,363.63)	(1,151.00)
Net income tax paid	(211.66)	(167.63)
Net cash (used in) operating activities (A)	(1,575.29)	(1,318.63)
B. Cash flows from investing activities		
Payments for purchase of investments	(3,818.67)	(7,106.40)
Proceeds from sale of investments	3,642.67	7,666.19
Acquisition of subsidiary and business	(1,033.84)	-
Fixed Deposit (placed)	(126.44)	(71.29)
Purchase of Property, plant and equipment (includes intangible assets)	(17.09)	(35.52)
Sale proceeds from Property, plant and equipment (includes intangible assets)	1.66	-
Interest income received	29.27	8.77
Dividend income received	2.74	0.06
Net cash (used in)/generated from investing activities (B)	(1,319.70)	461.81
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	53.24	148.72
Money received against share warrants	625.84	-
Dividends paid	(236.22)	(216.69)
Net proceeds from Short term borrowings	760.21	1,641.07
Proceeds from Long term borrowings	2,659.12	1,098.51
Repayments of Long term borrowings	(1,050.06)	(1,406.56)
Interest expenses paid	(90.71)	(58.87)
Net cash generated from financing activities (C)	2,721.42	1,206.18
Effect of exchange rate on translation of foreign currency (D)	2.28	2.76
Net (decrease)/increase in cash and cash equivalents (A+B+C+D)	(171.29)	352.12
Opening Cash and cash equivalents	740.19	442.74
Closing Cash and cash equivalents	568.90	794.86



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

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
Segment Revenue						
1. Wealth Management	938.92	771.22	723.45	1,710.14	1,487.98	2,914.24
2. Asset Management	168.08	208.20	169.37	376.28	340.26	768.80
Total Segment Revenue	1,107.00	979.42	892.82	2,086.42	1,828.24	3,683.04
Unallocated	0.52	0.62	-	1.14	0.12	1.35
Total Segment Revenue	1,107.52	980.04	892.82	2,087.56	1,828.36	3,684.39
Segment Result (Profit before Tax) - After Exceptional Item						
1. Wealth Management	344.41	253.36	217.37	597.77	466.44	889.59
2. Asset Management	68.48	119.82	101.73	188.30	197.19	455.88
Total Segment Results	412.89	373.18	319.10	786.07	663.63	1,345.47
Unallocated	0.52	0.62	-	1.14	0.12	1.35
Total Segment Results	413.41	373.80	319.10	787.21	663.75	1,346.82
Segment Result (Profit before Tax) - Before Exceptional Item						
1. Wealth Management	344.41	253.36	217.37	597.77	554.07	977.22
2. Asset Management	68.48	119.82	101.73	188.30	197.19	455.88
Total Segment Results	412.89	373.18	319.10	786.07	751.26	1,433.10
Unallocated	0.52	0.62	-	1.14	0.12	1.35
Total Segment Results	413.41	373.80	319.10	787.21	751.38	1,434.45
Segment Assets						
1. Wealth Management	22,161.71	19,656.67	14,855.03	22,161.71	14,855.03	17,884.68
2. Asset Management	1,807.60	1,574.85	670.70	1,807.60	670.70	1,610.05
Total	23,969.31	21,231.52	15,525.73	23,969.31	15,525.73	19,494.73
Unallocated	295.43	250.42	220.50	295.43	220.50	273.97
Total Segment Assets	24,264.74	21,481.94	15,746.23	24,264.74	15,746.23	19,768.70
Segment Liabilities						
1. Wealth Management	14,571.48	12,812.55	11,695.26	14,571.48	11,695.26	12,449.44
2. Asset Management	58.13	84.37	57.60	58.13	57.60	98.56
Total	14,629.61	12,896.92	11,752.86	14,629.61	11,752.86	12,548.00
Unallocated	286.37	135.42	85.23	286.37	85.23	155.58
Total Segment Liabilities	14,915.98	13,032.34	11,838.09	14,915.98	11,838.09	12,703.58
Capital Employed (Segment Assets less Segment liabilities)						
1. Wealth Management	7,590.23	6,844.12	3,159.77	7,590.23	3,159.77	5,435.24
2. Asset Management	1,749.47	1,490.48	613.10	1,749.47	613.10	1,511.49
Total capital employed in Segments	9,339.70	8,334.60	3,772.87	9,339.70	3,772.87	6,946.73
Unallocated	9.06	115.00	135.27	9.06	135.27	118.39
Total Capital Employed	9,348.76	8,449.60	3,908.14	9,348.76	3,908.14	7,065.12



360 ONE WAM Limited

CIN : L74140MH2008PLC177884

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

4. The above consolidated unaudited financial results for the quarter and half year ended September 30, 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 October 17, 2025. The Statutory Auditors of the Company have carried out the Limited Review of the aforesaid results.
5. These consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33, Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
6. During the quarter and half year ended September 30, 2025, the Nomination and Remuneration Committee of the Board of Directors granted 1,047,500 and 2,218,715 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 and 360 ONE Employee Stock Option Scheme 2023. None of the stock options were vested or exercised during the said period.
7. The Company, during the quarter and half year ended September 30, 2025 has allotted 521,735 and 16,86,503 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 September 30, 2025, no interim dividend was paid. Total dividend declared and paid during the half year ended September 30, 2025 amounted to ₹ 236.22 Crores.
An interim dividend of ₹ 6/- per share has been approved by the Board of Directors in its meeting held on October 17, 2025.
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 September 30, 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 Investment Adviser and Trustee Services Limited
 - 360 ONE Asset Trustee Limited
 - 360 ONE IFSC Limited
 - 360 ONE Foundation
 - 360 ONE Alternates Asset Management Limited



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- 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 (w.e.f February 06, 2025)
- Batlivala & Karani Securities India Private Limited (w.e.f May 27, 2025)
- Batlivala & Karani Finserv Private Limited (w.e.f May 27, 2025)

As on September 30, 2025 , the Company has the below mentioned step-down subsidiaries:

- Banayantree Services Limited (w.e.f February 06, 2025)
- B&K Securities Pte. Ltd., Singapore (w.e.f May 27, 2025)
- B&K Securities Limited, England (w.e.f May 27, 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 9, 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 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 in respect of certain claims for deductions made by the Company and other components of the Group in earlier assessment years and the same has been duly provided by the Group. As on the date of issuance 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.
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 ₹ 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 ₹ 527.95 Crores i.e 25% of the warrant exercise price has been received from the allottee.



360 ONE WAM Limited

CIN : L74140MH2008PLC177884

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

15. 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 ₹174.30 crores.
16. 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.
17. 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.
18. The comparative financial information of the Company for the immediately preceding quarter ended June 30, 2025 and for the corresponding quarter and period ended September 30, 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.
19. 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: October 17, 2025

Place: Mumbai



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 September 30, 2025 and year to date from April 1, 2025 to September 30, 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 13 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 immediately preceding quarter ended June 30, 2025 and for the corresponding quarter and period ended September 30, 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 July 17, 2025, October 21, 2024 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: 25102102BMOBNV4504
Mumbai
October 17, 2025



360 ONE WAM LIMITED
CIN : L74140MH2008PLC177884
Regd. Office :- 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai 400013, Maharashtra, India
Standalone Statement of Profit and Loss for the Quarter and Half Year ended September 30, 2025

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
Revenue from operations						
(i) Fees and commission income	129.56	22.56	127.83	152.12	140.26	232.05
(II) Total Revenue from operations	129.56	22.56	127.83	152.12	140.26	232.05
(iii) Other income (Refer Note 9)	26.99	188.53	143.75	215.52	314.89	510.97
(III) Total Income (I+ii)	156.55	211.09	271.58	367.64	455.15	743.02
2. Expenses						
(i) Finance Costs	27.95	27.78	33.42	55.73	58.51	110.50
(ii) Fees and commission expense	18.06	0.14	6.67	18.20	6.67	8.46
(iii) Impairment on financial instruments	#0.00	#0.00	0.40	-	0.44	0.52
(iv) Employee Benefits expenses	20.31	14.33	18.56	34.64	32.88	59.98
(v) Depreciation and amortisation expenses	10.88	10.82	4.66	21.70	8.83	17.51
(vi) Other expenses	33.36	22.99	27.42	56.35	48.90	84.91
(IV) Total Expenses	110.56	76.06	91.13	186.62	156.23	281.88
(V) Profit before Exceptional Item and tax (III - IV)	45.99	135.03	180.45	181.02	298.92	461.14
Exceptional item (Net of Taxes)	-	-	-	-	87.63	87.63
(VI) Profit before tax ^	45.99	135.03	180.45	181.02	211.29	373.51
(VII) Tax Expense:						
(i) Current Tax	11.61	29.49	42.81	41.10	74.99	83.94
(ii) Deferred Tax	0.12	(6.51)	(21.03)	(6.39)	(49.07)	(44.96)
Total Tax Expense	11.73	22.98	21.78	34.71	25.92	38.98
(VIII) Profit for the period / year (VI-VII)	34.26	112.05	158.67	146.31	185.37	334.53
(IX) Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
-Remeasurements of defined benefits (assets)/liabilities	(0.03)	(0.02)	(0.09)	(0.05)	(0.08)	(0.16)
-Income tax relating to items that will not be reclassified to profit or loss	0.01	#(0.00)	0.02	0.01	0.02	0.04
Other Comprehensive (Loss)/Income for the period/year	(0.02)	(0.02)	(0.07)	(0.04)	(0.06)	(0.12)
(X) Total Comprehensive Income for the period / year (VIII+IX)	34.24	112.03	158.60	146.27	185.31	334.41
(Comprising Profit and Other Comprehensive Income/(Loss) for the period / year)						
(XI) Paid up Equity Share Capital: (Face value of ₹ 1/- each) (Refer Note 7 and Note 10)	40.48	40.42	36.47	40.48	36.47	39.31
(XII) Other Equity (excluding Revaluation reserve)						5,453.52
(XIII) Earnings per equity share						
Basic (In ₹) * - After Exceptional Item	0.85	2.82	4.36	3.65	5.12	8.94
Basic (In ₹) * - Before Exceptional Item	0.85	2.82	4.36	3.65	7.54	11.29
Diluted (In ₹) * - After Exceptional Item	0.82	2.73	4.18	3.54	4.91	8.59
Diluted (In ₹) * - Before Exceptional Item	0.82	2.73	4.18	3.54	7.23	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 : October 17, 2025
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 September 30, 2025

(₹ In Crore)

Sr. No.	Particulars	As at September 30, 2025	As at March 31, 2025
		Unaudited	Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	10.14	184.42
(b)	Bank balance other than (a) above	2.71	2.64
(c)	Receivables		
(i)	Trade receivables	36.47	31.36
(ii)	Other receivables	111.25	3.27
(d)	Loans	844.86	1,333.84
(e)	Investments	7,159.85	5,331.73
(f)	Other financial assets	58.40	50.86
		8,223.68	6,938.12
2	Non-Financial Assets		
(a)	Current tax assets (net)	118.47	107.62
(b)	Property, plant and equipment	248.54	253.94
(c)	Intangible assets under development	0.32	-
(d)	Goodwill	3.21	3.21
(e)	Other intangible assets	17.87	21.29
(f)	Right of Use Assets	120.74	0.32
(g)	Other non-financial assets	59.00	7.72
		568.15	394.10
	Total Assets	8,791.83	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	42.81	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	1.73	-
(b)	Lease Liabilities	124.03	0.33
(c)	Debt securities	1,255.77	1,225.75
(d)	Borrowings (other than debt securities)	25.00	45.00
(e)	Other financial liabilities	1.61	515.29
		1,450.95	1,819.27
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	4.29	-
(b)	Provisions	0.07	1.29
(c)	Deferred tax liabilities (net)	6.63	13.04
(d)	Other non-financial liabilities	11.43	5.79
		22.42	20.12
3	EQUITY		
(a)	Equity share capital	40.48	39.31
(b)	Other equity	7,277.98	5,453.52
		7,318.46	5,492.83
	Total Liabilities and Equity	8,791.83	7,332.22



360 ONE WAM LIMITED
CIN : L74140MH2008PLC177884

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

2. Standalone Statement of Cash Flows for the half year ended September 30, 2025

(₹ in crore)

Particulars	Half year ended September 30, 2025	Half year ended September 30, 2024
	Unaudited	Unaudited
A. Cash flows from operating activities		
Profit before tax (after exceptional item and tax thereon)	181.02	211.29
Adjustments for:		
Depreciation and amortisation expenses	21.70	8.83
Provisions for Employee benefits	0.13	0.12
Non-cash employee share based payments	4.23	2.87
Net changes in fair value through Profit and loss of Investments	(1.69)	(61.95)
Impairment of financial instruments - Trade receivables	#0.00	0.44
Interest Income	(46.77)	(41.54)
Interest expenses	50.01	58.46
Profit on Sale of Property, plant and equipment	(0.13)	-
Dividend Income from Investments	(150.89)	(194.20)
Operating profit before working capital changes	57.61	(15.68)
Changes in working Capital :		
(Increase)/Decrease in Financial Assets	(63.17)	75.52
(Increase)/Decrease in Non-financial Assets	(185.22)	11.67
(Decrease) in Financial Liabilities	(378.34)	(1,355.47)
Increase in Non-financial Liabilities	4.24	10.99
Cash (used in) operations	(564.88)	(1,272.97)
Net income tax paid	(47.67)	(67.16)
Net cash (used in) operating activities (A)	(612.55)	(1,340.13)
B. Cash flows from investing activities		
Payments for purchase of investments	(496.28)	(1,525.77)
Proceeds from sale of investments	642.20	2,701.36
Acquisition of subsidiary	(798.90)	-
Interest income received	47.49	33.93
Dividend Received	150.89	194.20
Purchase of Property, plant and equipment (includes intangible assets)	(0.55)	(7.81)
Sale of Property, plant and equipment (includes intangible assets)	1.00	-
Inter Corporate Deposit given/repaid - (net)	489.56	(583.44)
Net cash (used in)/generated from investing activities (B)	35.41	812.47
C. Cash flows from financing activities		
Proceeds from issue of shares (including securities premium)	53.24	148.72
Money received against issue of share warrants	625.84	-
Net proceeds from Short term borrowings	315.00	718.00
(Repayment) of Long term borrowings	(249.92)	-
Interest expenses paid	(105.09)	(58.87)
Dividend paid to Company's shareholders	(236.22)	(216.69)
Net cash generated from financing activities (C)	402.86	591.16
Net increase in cash and cash equivalents (A+B+C)	(174.28)	63.50
Opening Cash & cash equivalents	184.42	91.66
Closing Cash & cash equivalents	10.14	155.16

Amount less than Rs. 1,00,000



360 ONE WAM LIMITED

CIN : L74140MH2008PLC177884

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

3. The above standalone unaudited financial results of the Company for the quarter and half year ended September 30, 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 October 17, 2025. The Statutory Auditors of the Company have carried out the Limited review of the aforesaid results.
4. These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34- Interim Financial Reporting ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
5. 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.
6. During the quarter and half year ended September 30, 2025, the Nomination and Remuneration Committee of the Board of Directors granted 1,047,500 and 2,218,715 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 and 360 ONE Employee Stock Option Scheme 2023. None of the stock options were vested or exercised during the said period.
7. The Company, during the quarter and half year ended September 30, 2025 has allotted 521,735 and 1,686,503 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 September 30, 2025, no interim dividend was paid. Total dividend declared and paid during the half year ended September 30, 2025 amounted to ₹ 236.22 Crores.
An interim dividend of ₹ 6/- per share has been approved by the Board of Directors in its meeting held on October 17, 2025.
9. During the quarter and half year ended September 30, 2025, the Company received dividend amounting to NIL and ₹150.87 Crores respectively (for the quarter ended June 30, 2025 - ₹150.87 crores, for the quarter and half year ended September 30, 2024 - ₹95.05 crores and ₹194.20 Crores respectively, for the year ended March 31, 2025 - ₹194.20 Crores) 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.
11. As on September 30, 2025, the Company has the below mentioned wholly owned subsidiaries:
 - 360 ONE Prime Limited
 - 360 ONE Asset Management Limited
 - 360 ONE Distribution Services Limited



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- 360 ONE Portfolio Managers Limited
- 360 ONE Investment Adviser and Trustee Services Limited
- 360 ONE Asset Trustee Limited
- 360 ONE IFSC Limited
- 360 ONE Foundation
- 360 ONE Alternates Asset Management Limited
- 360 ONE Asset Management (Mauritius) Limited
- 360 ONE Inc
- 360 ONE Private Wealth (Dubai) Limited
- 360 ONE Capital Pte. Limited
- 360 ONE Capital (Canada) Limited
- Moneygoals Solutions Limited (w.e.f. February 06, 2025)
- Batlivala & Karani Securities India Private Limited (w.e.f. May 27, 2025)
- Batlivala & Karani Finserv Private Limited (w.e.f. May 27, 2025)

As on September 30, 2025, the Company has the below mentioned step-down subsidiaries:

- Banayantree Services Limited (w.e.f. February 06, 2025)
- B&K Securities Pte. Ltd., Singapore (w.e.f. May 27, 2025)
- B&K Securities Limited, England (w.e.f. May 27, 2025)

12. 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 9, 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.
13. 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 had sought information in respect of certain claims for deductions made by the Company in earlier assessment years and the same has been duly provided by the Company. As on the date of issuance 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.
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 Rs. 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



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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.

16. Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is attached as Annexure 1.
17. The comparative financial information of the Company for the immediately preceding quarter ended June 30, 2025 and for the corresponding quarter and period ended September 30, 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



Karan Bhagat
Managing Director
(DIN: 03247753)

Date: October 17, 2025
Place: Mumbai



360 ONE WAM LIMITED

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Annexure 1

Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the half year ended September 30, 2025

Sr No	Particulars	Half year ended	
		September 30, 2025	September 30, 2024
1	Debt equity ratio (Refer Note 1)	0.18	0.60
2	Debt service coverage ratio (Refer Note 2) (annualised)	0.17	0.44
3	Interest service coverage ratio (Refer Note 3)	4.61	6.11
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)	7,318.46	2,711.53
9	Net profit after tax (Rs. in Crore)	146.31	185.37
10	Earnings per share :		
	Basic (in ₹) - After Exceptional Item	3.65	5.12
	Basic (in ₹) - Before Exceptional Item	3.65	7.54
	Diluted (in ₹) - After Exceptional Item	3.54	4.91
	Diluted (in ₹) - Before Exceptional Item	3.54	7.23
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)	0.15	0.37
16	Debtors turnover ratio (Refer Note 11)	4.01	2.64
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)*	40%	41%
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+Finance cost excluding Ind AS 116 impact).
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 = 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				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		
Report filed for Quarter ended				September 30, 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						

Deviation or variation could mean:

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

For 360 ONE WAM LIMITED


Sanjay Wadhwa
 Chief Financial Officer
 Date: October 17, 2025



360 ONE WAM LIMITED

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CIN: L74140MH2008PLC177884

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. 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.		
Report filed for Quarter ended				September 30, 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						

Deviation or variation could mean:

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

For 360 ONE WAM LIMITED

Sanjay Wadhwa
Chief Financial Officer
Date: October 17, 2025



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Details of aforesaid Record Date for the second interim dividend for FY 2025-26

Symbol	Type of Security	Book Closure both days inclusive		Record date	Purpose
		From	To		
NSE: 360ONE BSE: 542772	Equity Shares	Not applicable		Monday, October 27, 2025	Second interim dividend for FY 2025-26

The disclosures required in terms of Point B(10) of Annexure I of the SEBI Circular in respect of 360 ONE ESOS 2025 – Series 1

S.N.	Particulars	Details
1	Brief details of the options granted	<p>For the purpose of acquisition of Batlivala & Karani Securities India Private Limited ("B&K Securities"), the Company had executed a Share Purchase and Share Subscription Agreement ("SPSSA") dated January 27, 2025. Pursuant to the SPSSA <i>(and as already intimated by the Company vide its intimation to the Stock Exchanges dated January 27, 2025)</i> the Company proposes to grant 28,33,000 employee stock options ("ESOPs" / "Options") to key employees of B&K Securities at an exercise price of Re. 1/- per option.</p> <p>Accordingly, the Company proposes to implement '360 ONE Employee Stock Option Scheme 2025 – Series 1' ("Scheme 1").</p> <p>The objective of the Scheme is to create a long-term deferred variable pay plan for the employees with vesting linked to performance conditions and to align the interests of the employees with those of the shareholders.</p> <p>The salient features of the Options to be granted under the proposed Scheme 1 are as mentioned below:</p> <p>Total No. of Options: The total number of Options exercisable into equity shares, as may be granted pursuant to Scheme 1, shall not exceed 28,33,000 equity shares of the Company, which is around 0.70% of the paid-up capital of the Company as on the date.</p> <p>Pricing formula: Exercise price is proposed at Re. 1/- per equity share.</p> <p>Administration of Scheme 1: The Nomination and Remuneration Committee shall be responsible for administration and superintendence of Scheme 1.</p> <p>Accordingly, subject to approvals of the shareholders of the Company and in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations,</p>

		2021 (" SBEBSE Regulations ") and other applicable laws, the Board proposes to implement Scheme 1.
2	Whether the scheme is in terms of SEBI (SBEBSE) Regulations, 2021	Yes
3	Total number of shares covered by these options	Please refer details under Point 1 above.
4	Pricing formula	Please refer details under Point 1 above.
5	Options vested	Not applicable. As on date, no stock options are granted / vested / exercised under Scheme 1.
6	Time within which option may be exercised	<p>As per Scheme 1 approved by the Board, the exercise period shall be the period after vesting of Options (and subject to any additional restrictions on exercise) within which an employee may exercise the Options vested in him in pursuance of Scheme 1 and will be determined by the Nomination and Remuneration Committee at the time of each grant as it may deem fit subject to compliance with all applicable laws and would not exceed 108 months from the date of grant as per the terms of Scheme 1. Except in certain specified circumstances such as death, permanent incapacity etc., the Options will be exercisable by the employee and / or nominee of the employee, in the manner prescribed in Scheme 1.</p> <p>The Options will lapse if not exercised within the specified exercise period</p>
7	Options exercised	Not Applicable
8	Money realized by exercise of options	Not Applicable
9	The total number of shares arising as a result of exercise of option	Please refer details under Point 1 above.
10	Options lapsed	Not Applicable
11	Variation of terms of options	Not Applicable
12	Brief details of significant terms	Please refer details under Point 1 above.
13	Subsequent changes or cancellation or exercise of such options	Not Applicable
14	Diluted earnings per share pursuant to issue of equity shares on exercise of options	Not Applicable

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The disclosures required in terms of Point B(10) of Annexure I of the SEBI Circular in respect of 360 ONE ESOS 2025 – Series 2

S.N.	Particulars	Details
1	Brief details of the options granted	<p>It is proposed to grant 9,00,000 ESOPs at Re. 1/- per option to cover 100% of eligible employees as a part of annual performance review in FY 2024-25. This is in recognition to their strong performance and is part of the total delivered annual compensation benchmarked to the industry.</p> <p>Accordingly, the Company proposes to implement '360 ONE Employee Stock Option Scheme 2025 – Series 2' ("Scheme 2").</p> <p>The objective of the Scheme is to create a long-term deferred variable pay plan for the employees with vesting linked to performance conditions and to align the interests of the employees with those of the shareholders.</p> <p>The salient features of the Options to be granted under the proposed Scheme 2 are as mentioned below:</p> <p>Total No. of Options: The total number of Options exercisable into equity shares, as may be granted pursuant to Scheme 2, shall not exceed 9,00,000 equity shares of the Company, which is around 0.22% of the paid-up capital of the Company as on the date.</p> <p>Pricing formula: Exercise price is proposed at Re. 1/- per equity share.</p> <p>Administration of Scheme 2: The Nomination and Remuneration Committee shall be responsible for administration and superintendence of Scheme 2.</p> <p>Accordingly, subject to approvals of the shareholders of the Company and in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("SBEBSE Regulations") and other applicable laws, the Board proposes to implement Scheme 2 for the employees of the Company and its subsidiaries.</p>

2	Whether the scheme is in terms of SEBI (SBEBSE) Regulations, 2021	Yes
3	Total number of shares covered by these options	Please refer details under Point 1 above.
4	Pricing formula	Please refer details under Point 1 above.
5	Options vested	Not applicable. As on date, no stock options are granted / vested / exercised under Scheme 2.
6	Time within which option may be exercised	<p>As per Scheme 2 approved by the Board, the exercise period shall be the period after vesting of Options (and subject to any additional restrictions on exercise) within which an employee may exercise the Options vested in him in pursuance of Scheme 2 and will be determined by the Nomination and Remuneration Committee at the time of each grant as it may deem fit subject to compliance with all applicable laws and would not exceed 108 months from the date of grant as per the terms of Scheme 2. Except in certain specified circumstances such as death, permanent incapacity etc., the Options will be exercisable by the employee and / or nominee of the employee, in the manner prescribed in Scheme 2.</p> <p>The Options will lapse if not exercised within the specified exercise period</p>
7	Options exercised	Not Applicable
8	Money realized by exercise of options	Not Applicable
9	The total number of shares arising as a result of exercise of option	Please refer details under Point 1 above.
10	Options lapsed	Not Applicable
11	Variation of terms of options	Not Applicable
12	Brief details of significant terms	Please refer details under Point 1 above.
13	Subsequent changes or cancellation or exercise of such options	Not Applicable
14	Diluted earnings per share pursuant to issue of equity shares on exercise of options	Not Applicable

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