S.R. BATLIBOI & CO. LLP
Chartered Accountants

12th Floor, The Ruby
29 Senapati Bapat Marg
Dadar (West)
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INDEPENDENT AUDITOR'S REPORT

To the Members of 360 ONE Capital Market Private Limited (formerly known as Batlivala &Karani Securities India Private Limited)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of 360 ONE Capital Market Private Limited (formerly known as Batlivala &Karani Securities India Private Limited) ("the Company"), which comprise the Balance sheet as at March 31 2026, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Directors' report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. When we read the Directors' report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matter

The comparative financial information of the Company for the year ended March 31, 2025 and the transition date opening balance sheet as at April 01, 2024 included in these financial statements, are based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2021, as amended, audited by the predecessor auditor whose report for the year ended March 31, 2025 and March 31, 2024 dated June 13, 2025 and September 02, 2024 respectively expressed an unmodified opinion on those financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been audited by us.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report, to the extent applicable, that:

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

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(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph (i)(iv) below on reporting under Rule 11(g);

(c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

(e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under Section 143(3)(b) and paragraph i(vi) below on reporting under Rule 11(g).

(g) With respect to the adequacy of the internal financial controls with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;

(h) Provisions of section 197 read with Schedule V of the Act are not applicable to the Company for the year ended March 31, 2026;

(i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses has made provision;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;

iv. a) The management has represented that, to the best of its knowledge and belief, that no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented that, to the best of its knowledge and belief, that no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner

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whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. No dividend has been declared or paid during the year by the Company.

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except that, in the absence of evidence, we are unable to comment on whether audit trail feature was enabled at the database level insofar as it relates to certain software used for recording and processing trade details, as described in note 38(12) to the financial statements. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with in respect of accounting software(s) where the audit trail has been enabled. Additionally, the audit trail of relevant prior years has been preserved by the company as per the statutory requirements for record retention, to the extent it was enabled and recorded in those respective years, as stated in Note 38(12) to the financial statements.

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

per Shrawan Jalan
Partner
Membership Number: 102102
UDIN: 26102102LCDMCH5058
Place of Signature: Mumbai
Date: April 20, 2026

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ANNEXURE '1' REFERRED TO IN PARAGRAPH 1 UNDER THE HEADING "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR REPORT OF EVEN DATE

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangibles assets.

(b) Property, Plant and Equipment have been physically verified by the management during the year, and no material discrepancies were identified on such verification.

(c) There is no immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), held by the Company and accordingly, the requirement to report on clause 3(i)(c) of the Order is not applicable to the Company.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year ended March 31, 2026.

(e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The Company's business does not require maintenance of inventories and, accordingly, the requirement to report on clause 3(ii)(a) of the Order is not applicable to the Company.

(b) As disclosed in note 17 to the financial statements, the Company has been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks and financial institutions during the year on the basis of security of current assets of the Company. Based on the records examined by us in the normal course of audit of the financial statements, the quarterly returns/statements filed by the Company with such banks and financial institutions are in agreement with the audited/ unaudited books of accounts of the Company.

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(iii) (a) During the year the Company has provided loans to companies or firms as follows:

Particulars	Loans
Aggregate amount granted/ provided during the year -Subsidiaries - Joint Ventures - Associates - Others	46.14 Crores
Balance outstanding as at balance sheet date in respect of above cases - Subsidiaries - Joint Ventures - Associates - Others	Nil

During the year the Company has not provided any guarantees and provided security to Companies, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on these is not applicable to the Company.

(b) During the year the terms and conditions of the grant of all loans and loans in the nature of advances to companies, firm, Limited Liability Partnerships or any other parties are not prejudicial to Company's interest.

During the year the Company has not made investments, provided guarantees, provided security to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(b) of the Order is not applicable to the Company.

(c) The Company has granted loans during the year to Companies and other parties where the schedule of repayment of principal and payment of interest has been stipulated and the repayment or receipts are regular.

(d) There are no amounts of loans granted to companies and other parties which are overdue for more than ninety days.

(e) There were no loans granted to companies and other parties which was fallen due during the year, that have been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

(f) The Company has not granted any loans, either repayable on demand or without specifying any terms or period of repayment to any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.

(iv) Loans, investments, guarantees, and security in respect of which provision of Section 185 and 186 of the Companies Act, 2013 are applicable have been complied with by the Company.

(v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

(vi) The Company is not in the business of sale of any goods or provision of such services as prescribed. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.

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(vii) (a) Undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable."

As informed, the provisions of sales tax, duty of customs, duty of excise and value added tax are currently not applicable to the Company.

(b) There are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, and other statutory dues which have not been deposited on account of any dispute.

As informed, the provisions of sales tax, duty of customs, duty of excise and value added tax are currently not applicable to the Company.

(viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company did not have any term loans outstanding during the year hence, the requirement to report on clause (ix)(c) of the Order is not applicable to the Company.

(d) On an overall examination of the financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) On overall examination of the financial statement of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associate or joint ventures.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company.

(x) (a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

(xi) (a) No fraud by the Company or no fraud on the Company has been noticed or reported during the year.

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(b) During the year, no report under sub-section (12) of section 143 of the Act has been filed by us in Form ADT - 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

(xii) The Company is not a Nidhi Company as per the provisions of the Act. Therefore, the requirement to report on clauses 3(xii)(a), (b) and (c) of the Order is not applicable to the Company.

(xiii) Transactions with the related parties are in compliance with section 188 of the Act where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of section 177 of the Act are not applicable to the Company and accordingly the requirements to report under clause 3(xiii) of the Order insofar as it relates to section 177 of the Act is not applicable to the Company.

(xiv) (a) The Company has an internal audit system commensurate with the size and nature of its business.

(b) The internal audit report of the Company issued till the date of audit report, for the period under audit have been considered by us.

(xv) The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.

(xvi) (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause 3(xvi)(a) of the Order is not applicable to the Company.

(b) The Company is not engaged in any non-banking financial or housing finance activities. Accordingly, the requirement to report on clause 3(xvi)(b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) There are no other Companies part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.

(xvii) The Company has not incurred cash losses in the current and preceding financial year.

(xviii) The previous statutory auditors of the Company have resigned during the year, and we have taken into consideration the issues, objections or concern raised by the outgoing auditors.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the

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balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) (a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Act, in compliance with second proviso to sub section 5 of section 135 of the Act. This matter has been disclosed in note 33 to the financial statements.

(b) The Company has not transferred the amount remaining unspent in respect of ongoing project to the Special Account, till the date of audit report. However, the period for such transfer i.e., thirty days from the end of financial year as permitted under sub section (6) of section 135 of the Companies Act, has not elapsed till the date of our audit report.

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

per Shrawan Jalan
Partner
Membership Number: 102102

UDIN: 26102102LCDMCH5058
Place of signature: Mumbai
Date: April 20, 2026

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ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF 360 ONE CAPITAL MARKET PRIVATE LIMITED (FORMERLY KNOWN AS BATLIVALA & KARANI SECURITIES INDIA PRIVATE LIMITED)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of 360 ONE Capital Market Private Limited (formerly known as Batlivala &Karani Securities India Private Limited) ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to these financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to these financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to these financial statements.

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Meaning of Internal Financial Controls With Reference to these Financial Statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls With Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

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

Shrawan

per Shrawan Jalan
Partner
Membership Number: 102102
UDIN: 26102102LCDMCH5058
Place of Signature: Mumbai
Date: April 20, 2026

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360 ONE Capital Market Private Limited (Formerly known as Bativala & Karani Securities India Private Limited)
CIN : U67120WB1998PTC087160
Balance Sheet As at March 31, 2026

(₹ in Crore)

Sr. No.	Particulars	Note No.	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
	ASSETS				
1	**Financial Assets**				
(a)	Cash and cash equivalents	5	92.81	15.12	58.10
(b)	Bank balance other than (a) above	6	251.04	218.32	88.13
(c)	Receivables				
	(I) Trade receivables	7	12.81	13.45	6.97
	(II) Other receivables		-	-	-
(d)	Loans	8	0.25	7.89	12.29
(e)	Investments	9	3.56	37.31	69.41
(f)	Other financial assets	10	41.41	7.87	10.02
2	**Non-Financial Assets**				
(a)	Current tax assets (net)		5.67	-	-
(b)	Deferred tax assets (net)	11	-	0.38	0.03
(c)	Property, plant and equipment	12	8.16	7.51	5.28
(d)	Other intangible assets	13	0.88	1.82	1.38
(e)	Right of use assets	14	108.58	12.03	14.47
(f)	Other non-financial assets	15	5.62	2.89	3.52
	Total Assets		**530.79**	**324.58**	**269.61**
	LIABILITIES AND EQUITY				
	LIABILITIES				
1	**Financial Liabilities**				
(a)	Payables				
	(I)Trade payables	16			
	(i) total outstanding dues of micro enterprises and small enterprises #		-	0.19	#0.00
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		32.04	13.89	11.32
	(II) Other payables				
	(i) total outstanding dues of micro enterprises and small enterprises		-	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		0.27	0.66	1.40
(b)	Lease liabilities	14	105.15	12.74	14.47
(c)	Borrowings (Other then Debt securities)	17	114.72	0.29	45.34
(d)	Other financial liabilities	18	4.83	-	-
2	**Non-Financial Liabilities**				
(a)	Current tax liabilities (net)		0.10	23.77	8.83
(b)	Provisions	19	0.11	1.00	0.61
(c)	Deferred tax liabilities (net)	11	0.35	-	-
(d)	Other non-financial liabilities	20	1.91	11.06	8.81
3	**EQUITY**				
(a)	Equity share capital	21	26.11	26.11	26.11
(b)	Other equity	22	245.20	234.87	152.72
	Total Liabilities and Equity		**530.79**	**324.58**	**269.61**

See accompanying Notes to the Financial Statements
Amount less than ₹100,000

As per our report of even date attached

For S. R. Batliboi & Co. LLP.
Chartered Accountants
Firm's registration number: 301003E/E300005

per Shrawan Jalan
Partner
Membership No.102102

Place : Mumbai
Date : April 20, 2026

For and on behalf of the Board of Directors

Saahil Murarka
Managing Director
(DIN: 06717827)

Jitendra Ssoni
Director & Chief Financial Officer
(DIN: 05180177)

Place : Mumbai
Date : April 20, 2026

S.R. BATLIBOI & CO. LLP ★ CHARTERED ACCOUNTANTS ★ MUMBAI

360 ONE Capital Market Private Limited (Formerly known as Batlivala & Karani Securities India Private Limited)
CIN : U67120WB1998PTC087160
Statement of Profit and Loss for the year ended March 31, 2026

(₹ in Crore)

Sr. No.	Particulars	Note No.	2025-2026	2024-2025
1	**Revenue from operations**			
	Fees and commission income	23	193.94	217.30
2	**Other income**	24	34.83	23.71
3	**Total Income (1+2)**		**228.77**	**241.01**
	Expenses			
(a)	Finance costs	25	4.17	4.11
(b)	Fees and commission expenses	26	0.29	-
(c)	Impairment on financial instruments	27	7.02	-
(d)	Employee benefits expenses	28	150.44	75.56
(e)	Depreciation and amortisation	12,13,14	8.84	5.45
(f)	Other expenses	29	45.12	42.55
4	**Total expenses**		**215.88**	**127.67**
5	**Profit before tax (3-4)**		**12.89**	**113.34**
6	**Tax expense**			
(a)	Current tax	30	3.98	31.61
(b)	Deferred tax	30	0.19	(0.37)
7	**Profit for the year from continuing operations (5-6)**		**8.72**	**82.10**
8	**Other comprehensive income**			
(a)	(i) Items that will not be reclassified to profit or loss			
	- Remeasurements of Employee Benefits		2.15	0.07
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(0.54)	(0.02)
	Other Comprehensive Income		**1.61**	**0.05**
9	**Total comprehensive income for the year (7+8) (Comprising profit and other comprehensive income for the year)**		**10.33**	**82.15**
10	**Earnings per equity share**			
	Basic (₹)	31	3.34	31.45
	Diluted (₹)	31	3.34	31.45

See accompanying Notes to the Financial Statements

As per our report of even date attached

For S. R. Batliboi & Co. LLP.
Chartered Accountants
Firm's registration number: 301003E/E300005

per Shrawan Jalan
Partner
Membership No.102102

Place : Mumbai
Date : April 20, 2026

For and on behalf of the Board of Directors

Saahil Murarka
Managing Director
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Jitendra Ssoni
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Place : Mumbai
Date : April 20, 2026

S.R. BATLIBOI & CO. LLP ★ CHARTERED ACCOUNTANTS ★ MUMBAI

360 ONE Capital Market Private Limited (Formerly known as Batvala & Karani Securities India Private Limited)
CIN : U67120WB1998PTC087160
Cashflow statement for the year ended March 31, 2026

(₹ in Crore)

Particulars	2025-2026	2024-2025
A. Cash flows from operating activities		
Net profit before taxation and extraordinary item	**12.89**	**113.34**
Adjustments for:		
Depreciation and amortisation expenses	8.84	5.45
Provisions for Employee benefits	1.99	1.07
Impairment of financial instruments	7.02	-
Net changes in Fair value through Profit and loss of Investments - Realised	16.53	14.37
Interest Income	(17.00)	(8.97)
Interest expenses	3.82	4.00
Dividend Income from Investments	-	(0.18)
Operating profit before working capital changes	**34.09**	**129.08**
Changes in working Capital :		
(Increase)/ Decrease in Trade receivables	0.64	(6.47)
Decrease /(Increase) in Loans	7.64	4.40
(Increase)/ Decrease in Other Financial Assets	(39.72)	2.14
(Increase)/ Decrease in Other Non-Financial Assets	(1.23)	0.63
Increase in Trade payables	17.57	2.01
Increase in Provisions	(0.73)	(0.61)
Other financial liabilities	4.83	-
Increase in Other non-financial Liabilites	(9.15)	2.25
Cash (used in)/generated from operations	**13.93**	**133.44**
Net income tax paid	(33.32)	(16.66)
Net cash used in/generated from operating activities (A)	**(19.38)**	**116.78**
B. Cash flows from investing activities		
Payments for purchase of investments	-	-
Proceeds from sale of investments	10.20	17.73
Interest income received	4.57	1.66
Dividend Received	-	0.18
Purchase/sale of Property, plant and equipment (includes intangible assets) (net)	(5.02)	(4.98)
Sale of Property, plant and equipment (includes intangible assets)	0.07	0.19
Fixed Deposit placed	(20.29)	(122.88)
Net cash generated from investing activities (B)	**(10.47)**	**(108.10)**
C. Cash flows from financing activities		
Payment of lease liabilities	(4.38)	(3.96)
Proceeds from issue of borrowings	114.71	-
Repayment of borrowings	(0.29)	(45.05)
Interest expenses paid	(2.49)	(2.65)
Net cash used in financing activities (C)	**107.55**	**(51.66)**
Net increase in cash and cash equivalents (A+B+C)	**77.69**	**(42.98)**
Opening Cash & cash equivalents	15.12	58.10
Closing Cash & cash equivalents	**92.81**	**15.12**

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360 ONE Capital Market Private Limited

360 ONE Capital Market Private Limited (Formerly known as Bativala & Karani Securities India Private Limited)
CIN : U67120WB1998PTC087160
Cash Flows for the Year ended March 31, 2026 (continued)

Notes:

1. The above cash flow statement has been prepared under indirect method as set out in IndAS 7 prescribed under the companies (Indian Accounting Standards) Rule 2015 under the Companies Act, 2015.

2. Additional disclosures pursuant to IndAS 7

(₹ in Crore)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Opening balance of Borrowings (other than debt securities).	0.29	45.34
Proceeds from/repayment of borrowings (Net)	114.42	(45.05)
Fair value adjustment	-	-
Interest/Discount on borrowings (Net)	0.01	-
Closing balance of Borrowings (other than debt securities).	114.72	0.29

3. The Movement in Right to use assets and Lease liabilities have been disclosed in Note no. 14

See accompanying Notes to the Financial Statements

In terms of our report attached

For S. R. Batliboi & Co. LLP.
Chartered Accountants
Firm's registration number: 301003E/E300005

Shrawan

per Shrawan Jalan
Partner
Membership No.102102

Place : Mumbai
Date : April 20, 2026

S.R. Batliboi & Co. LLP Mumbai Chartered Accountants

For and on behalf of the Board of Directors

S Murarka

Saahil Murarka
Managing Director
(DIN: 06717827)

Jsoni

Jitendra Ssoni
Director & Chief Financial Officer
(DIN: 05180177)

Place : Mumbai
Date : April 20, 2026

360 ONE Capital Market Private Limited (Formerly known as Bativala & Karani Securities India Private Limited)
CIN : U67120WB1998PTC087160
Notes forming part of Financial Statements for the year ended March 31, 2026

STATEMENT OF CHANGES IN EQUITY SHARE CAPITAL FOR THE YEAR ENDED MARCH 31, 2026
Equity Share of ₹ 10 each issued, subscribed and fully paid. (₹ in Crore)

Balance as at April 1, 2025	Changes in Equity Share Capital due to prior period errors	Restated balance as at April 1, 2025	Changes in equity share capital during the year	Balance as at March 31, 2026
26.11	-	26.11	-	26.11

STATEMENT OF CHANGES IN EQUITY SHARE CAPITAL FOR THE YEAR ENDED MARCH 31, 2025
Equity Share of ₹ 10 each issued, subscribed and fully paid. (₹ in Crore)

Balance as at April 1, 2024	Changes in Equity Share Capital due to prior period errors	Restated balance as at April 1, 2024	Changes in equity share capital during the year	Balance as at March 31, 2025
26.11	-	26.11	-	26.11

STATEMENT OF CHANGES IN OTHER EQUITY FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Crore)

Particulars	Equity attributable to owners of the Company		
	Other Equity		Total Other Equity
	Securities Premium	Surplus in Statement of Profit and loss	
Balance at the beginning of the year as on April 1, 2025	12.36	222.51	234.87
Profit for the year	-	8.72	8.72
Other comprehensive income	-	1.61	1.61
Balance at the end of the year as on March 31, 2026	**12.36**	**232.84**	**245.20**

STATEMENT OF CHANGES IN OTHER EQUITY FOR THE YEAR ENDED MARCH 31, 2025

(₹ in Crore)

Particulars	Equity attributable to owners of the Company		
	Other Equity		Total Other Equity
	Securities Premium	Suplus in Statement of Profit and loss	
Balance at the beginning of the year as on April 1, 2024	12.36	140.36	152.72
Profit for the year	-	82.10	82.10
Other comprehensive income	-	0.05	0.05
Balance at the end of the year as on March 31, 2025	**12.36**	**222.51**	**234.87**

See accompanying Notes to the Financial Statements

As per our report of even date attached

For S. R. Batliboi & Co. LLP.
Chartered Accountants
Firm's registration number: 301003E/E300005

per Shrawan Jalan
Partner
Membership No.102102

Place : Mumbai
Date : April 20, 2026

For and on behalf of the Board of Directors

Saahil Murarka
Managing Director
(DIN: 06717827)

Jitendra Ssoni
Director & Chief Financial Officer
(DIN: 05180177)

Place : Mumbai
Date : April 20, 2026

S.R. BATLIBOI & CO. LLP
MUMBAI
CHARTERED ACCOUNTANTS

Note 1. Corporate Information:

360 ONE CAPITAL MARKET PRIVATE LIMITED (Formerly known as Bativala & Karani Securities India Private Limited) ("Company") is a private limited company incorporated under the Companies Act, 1956. The Company mainly provides services in Equity Stock broking, Merchant Banking, Mutual Fund distribution, equity research and Investment Advisory. The Company is a wholly owned subsidiary of 360 ONE WAM LTD. The address of the registered office is 7, LYONS RANGE, 3RD FLOOR, ROOM NO-3 & 4, NA, KOLKATA- 700001, India.

Note 2 – Material Accounting Policies

a) Statement of Compliance:

The Company's financial statements have been prepared in accordance with the provisions of the Companies Act, 2013 and the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and amendments thereof issued by Ministry of Corporate Affairs in exercise of the powers conferred by section 133 of the Companies Act, 2013. In addition, the guidance notes/announcements issued by the Institute of Chartered Accountants of India (ICAI) are also applied except where compliance with other statutory promulgations require a different treatment. These financials statements have been approved for issuance by the Board of Directors of the Company on April 20,2026.

b) Basis of Preparation:

These financial statements have been prepared on a historical cost basis and are presented in Indian Rupees (INR). All values are rounded to the nearest crores, except when otherwise indicated.

For all periods up to and including the year ended 31 March 2025, the Company prepared its financial statements in accordance with accounting standards notified under the section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP or previous GAAP).

These financial statements for the year ended 31 March 2026 are the first the Company has prepared in accordance with Ind AS. Refer to note 4 for information on how the Company adopted Ind AS.

c) Presentation of Financial Statement:

The Company presents its balance sheet in order of liquidity in compliance with the Division III of the Schedule III to the Companies Act, 2013. An analysis regarding recovery or settlement within 12 months after the reporting date (current) and more than 12 months after the reporting date (non-current) is presented in Note 36.

d) Revenue recognition

Revenue is recognised when the promised goods and services are transferred to the customer i.e. when performance obligations are satisfied. Revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties.

The Company applies the five-step approach for the recognition of revenue as prescribed by Ind AS 115.

i. **Identification of contracts with the customers**: A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract that must be met.
ii. **Identification of the separate performance obligation in the contract**: A performance obligation is a promise in a contract with a customer to transfer a good or service to the customer.
iii. **Determination of transaction price**: The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

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iv. **Allocation of transaction price to separate performance obligation**: For a contract that has more than one performance obligation, the Company allocates the transaction price to each performance obligation in an amount that depicts the amount of consideration to which the Company expects to be entitled in exchange for satisfying each performance obligation.

v. Recognition of revenue when (or as) each performance obligation is satisfied.

The following is a description of principal activities from which the Company generates its revenue.

- Fees and commission income: Fees from services provided are recognised at a point in time when the service obligations are completed and when the terms of contracts are fulfilled.

- Investments related Income:
  - Interest income on investments and loans is accrued on a time basis by reference to the principal outstanding and the effective interest rate including interest on investments that may be classified as fair value through profit or loss or fair value through other comprehensive income.
  - Dividend income is accounted in the period in which the right to receive the same is established.

- Others: Revenue is recognised over time when the outcome of a transaction can be estimated reliably by reference to the stage of completion of the transaction.

e) Property, plant and equipment

Measurement at recognition:
An item of property, plant and equipment that qualifies as an asset is measured on initial recognition at cost. Following initial recognition, items of property, plant and equipment are carried at its cost less accumulated depreciation and accumulated impairment losses.

The Company identifies and determines cost of each part of an item of property, plant and equipment separately, if the part has a cost which is significant to the total cost of that item of property, plant and equipment and has useful life that is materially different from that of the remaining item. The cost of an item of property, plant and equipment comprises of its purchase price including import duties and other non-refundable purchase taxes or levies, directly attributable cost of bringing the asset to its working condition for its intended use and the initial estimate of decommissioning, restoration and similar liabilities, if any. Any trade discounts and rebates are deducted in arriving at the purchase price. Cost includes cost of replacing a part of a plant and equipment if the recognition criteria are met. Expenses related to plans, designs and drawings of buildings or plant and machinery are capitalized under relevant heads of property, plant and equipment if the recognition criteria are met.

Capital work in progress and Capital advances:
Cost of assets not ready for intended use, as on the Balance Sheet date, is shown as capital work in progress. Advances given towards acquisition of property, plant and equipment outstanding at each Balance Sheet date are disclosed as Other Non-Financial Assets.

Depreciation:
Depreciation on each item of property, plant and equipment is provided using the Straight-Line Method based on the useful lives of the assets as estimated by the management and is charged to the Statement of Profit and Loss. Significant components of assets identified separately pursuant to the requirements under Schedule II of the Companies Act, 2013 are depreciated separately over their useful life. Freehold land is not considered as depreciable assets having regard to its infinite useful life. Individual assets/ group of similar assets costing up to Rs. 5,000 has been depreciated in full in the year of purchase. Leasehold Improvements are to be amortised over the life of asset or period of lease whichever is shorter.

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Estimated useful life of the assets is as under:

Class of assets	Useful life in years
Computers	3
Electrical Equipment*	5
Office equipment	5
Furniture and fixtures* #	5
Vehicles*	5
Air conditioners*	5

* For this class of assets, based on internal assessment, the management believes that the useful lives as given above best represent the period over which management expects to use these assets. Hence, the useful life for these assets is different from the useful lives as prescribed under Part C of Schedule II of the Companies Act 2013.
# Furniture and fixtures include leasehold improvements, which is depreciated on straight-line basis over the period of lease.

The useful lives, residual values of each part of an item of property, plant and equipment and the depreciation methods are reviewed at the end of each financial year. If any of these expectations differ from previous estimates, such change is accounted for as a change in an accounting estimate.

Derecognition:
The carrying amount of an item of property, plant and equipment is derecognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant and equipment is measured as the difference between the net disposal proceeds and the carrying amount of the item and is recognised in the Statement of Profit and Loss when the item is derecognised.

f) Intangible assets

Measurement at recognition:
Intangible assets acquired separately are measured on initial recognition at cost. Intangible assets arising on acquisition of business are measured at fair value as at date of acquisition. Following initial recognition, Intangible assets with finite useful life are carried at cost less accumulated amortisation and accumulated impairment loss, if any. Intangible assets with indefinite useful lives, that are acquired separately, are carried at cost/fair value at the date of acquisition less accumulated impairment loss, if any.

Amortisation:
Intangible Assets with finite lives are amortised on a Straight-Line basis over the estimated useful economic life. The amortisation expense of intangible assets with finite lives is recognised in the Statement of Profit and Loss. The amortisation period and the amortisation method for an intangible asset with finite useful life is reviewed at the end of each financial year. If any of these expectations differ from previous estimates, such change is accounted for as a change in an accounting estimate.

Estimated useful economic life of the assets is as under:

Class of assets	Useful life in years
Software	3-5

Derecognition:
The carrying amount of an intangible asset is derecognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an intangible asset is measured as the difference between the net disposal proceeds and the carrying amount of the intangible asset and is recognised in the Statement of Profit and Loss when the asset is derecognised.

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g) Impairment

Assets that have an indefinite useful life, such as goodwill, are not subject to amortisation and are tested for impairment annually and whenever there is an indication that the asset may be impaired. Assets that are subject to depreciation and amortisation are reviewed for impairment, whenever events or changes in circumstances indicate that carrying amount may not be recoverable. Such circumstances include, though are not limited to, significant or sustained decline in revenues or earnings and material adverse changes in the economic environment. An impairment loss is recognised whenever the carrying amount of an asset or its cash generating unit (CGU) exceeds its recoverable amount. The recoverable amount of an asset is the greater of its fair value less cost to sell and value in use. To calculate value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market rates and the risk specific to the asset. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the CGU to which the asset belongs. Fair value less cost to sell is the best estimate of the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the cost of disposal. Impairment losses, if any, are recognised in the Statement of Profit and Loss and included in depreciation and amortisation expenses.

Impairment losses are reversed in the Statement of Profit and Loss only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognised.

h) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

- **Financial assets**

Initial recognition and measurement:
The Company recognises a financial asset in its Balance Sheet when it becomes party to the contractual provisions of the instrument. All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss (FVTPL), transaction costs that are attributable to the acquisition of the financial assets. However, trade receivables that do not contain a significant financing component are measured at transaction price.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model.

The Company's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows while financial assets classified and measured at fair value through OCI are held within a business model with the objective of both holding to collect contractual cash flows and selling.

Subsequent measurement:

For subsequent measurement, the Company classifies a financial asset in accordance with the Company's business model for managing the financial asset and the contractual cash flow characteristics of the financial asset.

Based on the above criteria, the Company is classifying its financial assets into the following categories:

i. Financial assets measured at amortised cost
ii. Financial assets measured at fair value through other comprehensive income (FVTOCI)
iii. Financial assets measured at fair value through profit or loss (FVTPL)

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360 ONE Capital Market Private Limited *

i. Financial assets measured at amortised cost:

A financial asset is measured at the amortised cost if both the following conditions are met:

- The Company's business model objective for managing the financial asset is to hold financial assets in order to collect contractual cash flows, and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

ii Financial assets measured at FVTOCI:

A Debt Instrument is measured at FVTOCI if both of the following conditions are met:

- The Company's business model objective for managing the financial asset is achieved both by collecting contractual cash flows and selling the financial assets, and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For the above category, income by way of interest and dividend, provision for impairment are recognised in the Statement of Profit and Loss and changes in fair value (other than on account of above income or expense) are recognised in other comprehensive income and accumulated in other equity. On disposal of such debt instruments at FVTOCI financial assets, the cumulative gain or loss previously accumulated in other equity is reclassified to Statement of Profit and Loss.

Equity Instrument at FVTOCI: Equity instruments are instruments that meet the definition of equity from the issuer's perspective; that is, instruments that do not contain a contractual obligation to pay and that evidence a residual interest in the issuer's net assets. On initial recognition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments. This election is not permitted if the instrument is held for trading. The cumulative gain or loss is not reclassified to the Statement of Profit and Loss on disposal of the investment.

iii. Financial assets measured at FVTPL:

A financial asset is measured at FVTPL unless it is measured at amortised cost or at FVTOCI as mentioned above. This is a residual category applied to all other investments of the Company excluding investments in associate. Such financial assets are subsequently measured at fair value at each reporting date. Fair value changes are recognised in the Statement of Profit and Loss.

Derecognition:

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is derecognised (i.e. removed from the Company's Balance Sheet) when any of the following occurs:

- The contractual rights to cash flows from the financial asset expires;
- The Company transfers its contractual rights to receive cash flows of the financial asset and has substantially transferred all the risks and rewards of ownership of the financial asset;
- The Company retains the contractual rights to receive cash flows but assumes a contractual obligation to pay the cash flows without material delay to one or more recipients under a 'pass-through' arrangement (thereby substantially transferring all the risks and rewards of ownership of the financial asset);
- The Company neither transfers nor retains, substantially all risk and rewards of ownership, and does not retain control over the financial asset.

On derecognition of a financial asset, (except as mentioned in ii above for financial assets measured at FVTOCI), the difference between the carrying amount and the consideration received is recognised in the Statement of Profit and Loss.

Impairment of financial assets:

The Company recognises loss allowances using the expected credit loss (ECL) model for the financial assets which are not measured at FVTPL. Expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

- Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive (i.e. all cash shortfalls),

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360 ONE Capital Market Private Limited ★

discounted at the original effective interest rate. The Company estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

- The Company measures the loss allowance on financial assets at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial asset has not increased significantly since initial recognition, the Company measures the loss allowance for that financial asset at an amount equal to 12-month expected credit losses. 12-month expected credit losses are portion of the lifetime expected credit losses and represent cash shortfalls that will result if default occurs within the 12 months weighted by the probability of default after the reporting date and thus, are not cash shortfalls that are predicted over the next 12 months.

- When making the assessment of whether there has been a significant increase in credit risk since initial recognition, the Company uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Company compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. The Company uses a provision matrix to determine impairment loss allowance on portfolio of its receivables. The provision matrix is based on its historically observed default rates over the expected life of the receivables. However, if receivables contain a significant financing component, the Company chooses as its accounting policy to measure the loss allowance by applying general approach to measure ECL.

The Company writes off a financial asset when there is information indicating that the obligor is in severe financial difficulty and there is no realistic prospect of recovery.

iv Financial Liabilities and Equity Instruments:
Financial Instruments issued by the entity are classified are either as financial liabilities or as equity instruments in accordance with the substance of the contractual arrangements and the definition of financial liability and an equity. An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities.

Initial recognition and measurement:
The Company recognises a financial liability in its Balance Sheet when it becomes party to the contractual provisions of the instrument. Having regards to the terms and structure of issuance, the company is classifying Financial Liabilitiesas follows:

i. recognised at amortised costs.
ii. recognised at fair value through profit and loss (FVTPL) including the embedded derivative component if any, which is not separated.
iii. An embedded derivative is a component of a hybrid instrument that also includes a non-derivative host contract with the effect that some of the cash flows of the combined instrument vary in a way similar to a standalone derivative. An embedded derivative cause some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, foreign exchange rate, or other variable, provided that, in the case of a non-financial variable, it is not specific to a party to the contract. Derivatives embedded in all other host contracts are accounted for as separate derivatives and recorded at fair value if their economic characteristics and risks are not closely related to those of the host contracts and the host contracts are not held for trading or designated at fair value though profit or loss. These embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss, unless designated as effective hedging instruments.

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360 ONE Capital Market Private Limited *

Subsequent measurement:
(i) All financial liabilities of the Company measured at amortised cost are subsequently measured using effective interest method.

(ii) All financial liabilities of the Company categorised at fair value are subsequently measured at fair value through profit and loss statement.

Derecognition: A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

i) Fair Value

The Company measures financial instruments at fair value in accordance with the accounting policies mentioned above. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy that categorises into three levels, described as follows:
The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 inputs) and the lowest priority to unobservable inputs (Level 3 inputs).

Level 1 — quoted (unadjusted) market prices in active markets for identical assets or liabilities.
Level 2 — inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3 — inputs that are unobservable for the asset or liability.

For assets and liabilities that are recognised in the financial statements at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period and discloses the same.

j) Foreign Currency Translation

These financial statements are presented in Indian Rupees, which is the Company's functional currency.

Initial Recognition:
On initial recognition, transactions in foreign currencies entered into by the Company are recorded in the functional currency, by applying to the foreign currency amount, the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year are recognised in the Statement of Profit and Loss.

Measurement of foreign currency items at reporting date:
Foreign currency monetary items of the Company are translated at the closing exchange rates. Non-monetary items that are measured at historical cost in a foreign currency, are translated using the exchange rate at the date of the transaction. Nonmonetary items that are measured at fair value in a foreign currency, are translated using the exchange rates at the date when the fair value is measured.
Exchange differences arising out of these translations are recognised in the Statement of Profit and Loss.

k) Income Taxes

Tax expense is the aggregate amount included in the determination of profit or loss for the period in respect of current tax and deferred tax.

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Current tax:
Current tax is the amount of income taxes payable in respect of taxable profit for a period. Taxable profit differs from 'profit before tax' as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible in accordance with applicable tax laws. Current tax is measured using tax rates that have been enacted or substantively enacted by the end of reporting period.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Company reflects the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment.

Deferred tax:
Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit under Income tax Act, 1961. Deferred tax liabilities are generally recognised for all taxable temporary differences. In case of temporary differences that arise from initial recognition of assets or liabilities in a transaction (other than business combination) that affect neither the taxable profit nor the accounting profit, deferred tax liabilities are not recognised. Also, for temporary differences that arise from initial recognition of goodwill, deferred tax liabilities are not recognised.

Deferred tax assets has been recognised for all deductible temporary differences to the extent it is probable that taxable profits will be available against which those deductible temporary difference can be utilized. In case of temporary differences that arise from initial recognition of assets or liabilities in a transaction (other than business combination) that affect neither the taxable profit nor the accounting profit, deferred tax assets are not recognised.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefits of part or all of such deferred tax assets to be utilised.

In case of temporary differences that arise from initial recognition of assets or liabilities in a transaction (other than business combination) that affect neither the taxable profit nor the accounting profit, deferred tax assets are not recognised.

Deferred tax assets and liabilities are measured at the tax rates that have been enacted or substantively enacted by the Balance Sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

Presentation of current and deferred tax:
Current and deferred tax are recognised as income or an expense in the Statement of Profit and Loss, except when they relate to items that are recognised in Other Comprehensive Income, in which case, the current and deferred tax income/expense are recognised in Other Comprehensive Income.

The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognised amounts and where it intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. In case of deferred tax assets and deferred tax liabilities, the same are offset if the Company has a legally enforceable right to set off corresponding current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority on the Company. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

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l) Provisions and Contingencies

The Company recognises provisions when a present obligation (legal or constructive) as a result of a past event exists, and it is probable that an outflow of resources embodying economic benefits will be required to settle such obligation and the amount of such obligation can be reliably estimated.
The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources embodying economic benefits or the amount of such obligation cannot be measured reliably. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources embodying economic benefits is remote, no provision or disclosure is made.

m) Cash and Cash Equivalents

Cash and cash equivalents for the purpose of Cash Flow Statement comprise cash and cheques in hand, bank balances, demand deposits with banks where the original maturity is three months or less. Bank balances other than cash and cash equivalents' should include items such as Balances with banks bank deposits with original maturity of more than three months but less than 12 months

n) Employee Benefits

Short Term Employee Benefits:
All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits and they are recognised in the period in which the employee renders the related service. The Company recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for services rendered as a liability (accrued expense) after deducting any amount already paid.

Compensated Absences
The eligible employees of the Company are permitted to carry forward certain number of their annual leave entitlement to subsequent years, subject to a ceiling. The Company recognises the charge in the Statement of Profit and Loss and corresponding liability on such non- vesting accumulated leave entitlement based on a valuation by an independent actuary. The cost of providing annual leave benefits is determined using the projected unit credit method.

Post-Employment Benefits:

i. Defined contribution plans:
Defined contribution plans are post-employment benefit plans under which the Company pays fixed contributions into state managed retirement benefit schemes and will have no legal or constructive obligation to pay further contributions, if the state managed funds do not hold sufficient assets to pay all employee benefits relating to employee services in the current and preceding financial years. The Company's contributions to defined contribution plans are recognised in the Statement of Profit and Loss in the financial year to which they relate. The Company contributes to defined contribution plans pertaining to Employee State Insurance Scheme, Government administered Provident Fund and Pension Fund Scheme for all applicable employees.

Recognition and measurement of defined contribution plans:
The Company recognises contribution payable to a defined contribution plan as an expense in the Statement of Profit and Loss when the employees render services to the Company during the reporting period. If the contributions payable for services received from employees before the reporting date exceeds the contributions already paid, the deficit payable is recognised as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the reporting date, the excess is recognised as an asset to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.

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ii. Defined benefit plans:
The Company provides for gratuity, a defined benefit plan, for employees. The Company makes annual contributions to funds administered by trustees and managed by a financial institution, towards meeting the Gratuity obligations.

Recognition and measurement of defined benefit plans:
The cost of providing defined benefits is determined using the Projected Unit Credit method with actuarial valuations being carried out at each reporting date. The defined benefit obligations recognised in the Balance Sheet represent the present value of the defined benefit obligations as reduced by the fair value of plan assets, if applicable. Any defined benefit asset (negative defined benefit obligations resulting from this calculation) is recognised representing the present value of available refunds and reductions in future contributions to the plan.

All expenses represented by current service cost, past service cost if any and net interest on the defined benefit liability (asset) are recognised in the Statement of Profit and Loss. Remeasurements of the net defined benefit liability (asset) comprising actuarial gains and losses and the return on the plan assets (excluding amounts included in net interest on the net defined benefit liability/asset), are recognised in Other Comprehensive Income. Such remeasurements are not reclassified to the Statement of Profit and Loss in the subsequent periods.

o) Lease accounting

The Company assesses whether a contract contains a lease, at the inception of the contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company considers whether (i) the contract involves the use of identified asset; (ii) the Company has substantially all of the economic benefits from the use of the asset through the period of lease and (iii) the Company has right to direct the use of the asset.

As a lessee
The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the site on which it is located, less any lease incentives received.

Certain lease arrangements include the option to extend or terminate the lease before the end of the lease term. Where appropriate, the right-of-use assets and lease liabilities include these options when it is reasonably certain that the option will be exercised.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprises of fixed payments, including in-substance fixed payments, amounts expected to be payable under a residual value guarantee and the exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option.

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The lease liability is subsequently measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if Company changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Lease liability and the right of use asset have been separately presented in the balance sheet and lease payments have been classified as financing activities.

The Company has elected not to recognise right-of-use assets and lease liabilities for short term leases that have a lease term of less than or equal to 12 months with no purchase option and assets with low value leases. The Company recognises the lease payments associated with these leases as an expense in statement of profit and loss over the lease term. The related cash flows are classified as operating activities.

p) Earnings Per Share:

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) and the weighted average number of equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented.

Note 3: Significant accounting judgments, estimates and assumptions

The preparation of the Company's financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgments: The following are the key accounting judgments that the management has used:

i. Property, Plant and Equipment

The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The lives are based on historical experience with similar assets and are based on changes in technical or commercial obsolescence.

ii. Defined Benefit Obligation

The costs are assessed on the basis of assumptions selected by the management. These assumptions include salary escalation rate, discount rates, expected rate of return on assets and mortality rates.

iii. Significant increase in credit risk

ECL is measured as an allowance equal to 12-month ECL for stage 1 assets, or lifetime ECL for stage 2 or stage 3 assets. An asset moves to stage 2 when its credit risk has increased significantly since initial recognition. In assessing whether

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the credit risk of an asset has significantly increased the Company takes into account qualitative and quantitative reasonable and supportable forward-looking information.

Estimates and assumptions: The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below:

i. Fair Value of Financial Instruments
The fair value of financial instruments is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price) regardless of whether that price is directly observable or estimated using another valuation technique. When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be derived from active markets, they are determined using a variety of valuation techniques that include the use of valuation models. The inputs to these models are taken from observable markets where possible, but where this is not feasible, estimation is required in establishing fair values.

ii. Impairment of financial assets
The measurement of impairment losses across all categories of financial assets requires judgment, in particular, the estimation of the amount and timing of future cash flows and collateral values when determining impairment losses and the assessment of a significant increase in credit risk. These estimates are driven by a number of factors, changes in which can result in different levels of allowances.
The Company's ECL calculations are outputs of models with a number of underlying assumptions regarding the choice of variable inputs and their interdependencies.

Note 3.1 Standards notified but not yet effective
The new and amended standards that are notified by the Ministry of Corporate Affairs (MCA), but not yet effective, up to the date of issuance of the Group's financial statements are disclosed below. The Group will adopt these new and amended standards, when they become effective.

(i) Amendments to Ind AS 1 - Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants and Ind AS 10 Events after the Reporting Period
Ind AS 10 has been amended to remove the previous treatment under which a lender's post reporting date waiver—granted before the financial statements were approved for issue—of a breach of a material covenant in a long term loan arrangement that occurred on or before the end of the reporting period, resulting in the liability becoming payable on demand at the reporting date, was regarded as an adjusting event.

For annual reporting periods beginning on or after 1 April 2026, any breach of a covenant—whether material or immaterial—occurring on or before the reporting date will, in accordance with Ind AS 1, require the related liability to be classified as current, unless the lender has granted a waiver of the breach on or before the reporting date and has agreed not to demand repayment for at least 12 months after the reporting date as a consequence of the breach. Such a waiver shall be treated as an adjusting event.
The amendments are effective for annual reporting periods beginning on or after 1 April 2026 retrospectively in accordance with Ind AS 8.

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Notes forming part of Financial Statements for the year ended March 31, 2026

Note 04. First time adoption of Ind AS

The Company has prepared opening balance sheet as per Ind AS as of April 1, 2024 (transition date) by recognising all assets and liabilities whose recognition is required by Ind AS, derecognising items of assets or liabilities which are not permitted to be recognised by Ind AS, reclassifying items from IGAAP to Ind AS as required, and applying Ind AS to measure the recognised assets and liabilities. The exemptions availed by The Company are as follows:

(i) The Company has adopted the carrying value determined in accordance with IGAAP or previous GAAP for all of its property plant and equipment and investment property as deemed cost of such assets at the transition date.

(ii) The Company has applied the derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after April

(iii) The Company has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognised in order to compare it with the credit risk at the transition date. Further, as permitted by Ind AS 101, The Company has not undertaken an exhaustive search for information when determining, at the date of transition to Ind AS, whether there have been significant increases in credit risk since initial recognition.

(₹ in Crore)

Equity Reconciliation	As at April 01, 2024	As at March 31, 2025	Notes
Net As per IGAAP	171.23	262.25	
Fair valuation of investments	7.60	(0.68)	1
Impact of Lease under Ind AS 116	-	(0.71)	4
Recognition of lease liability under Ind AS 116	14.47	-	4
Recognition of Right-of-Use assets under Ind AS 116	(14.47)	-	4
Remesaurement of Defnied Benefit Plans	-	(0.17)	3
Deferred tax impact on above adjustments	-	0.29	2
As per Ind AS	178.83	260.98	

(₹ in Crore)

Reconciliation of Total Comprehensive Income	31,2025	Notes
Net income under Indian GAAP	**91.02**	
Changes in Employee Benefit expenses	(0.22)	3
Change in fair value of investments	(0.68)	1
Change in Capital Gain due to Fair valuation of Investments	(7.60)	1
Interest Expense on Lease Liability	(0.71)	4
Deferred tax impact on above adjustments	0.29	2
Net Income as per Ind AS	**82.10**	
Actuarial gain/ loss recognised on employee benefit in other comprehensive income	0.07	3
Deferred tax impact on above adjustments	(0.02)	2
Total Comprehensive Income as per Ind AS	**82.15**	

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Note 04. First time adoption of Ind AS (Continued)

Effect of Ind AS adoption on the Balance Sheet as at March 31, 2025		As at March 31, 2025		(₹ in Crore)	
Sr. No.	Particulars	As per IGAAP	Ind AS adjustments	As per Ind AS	Notes
	ASSETS				
1	Financial Assets				
(a)	Cash and cash equivalents	15.12	-	15.12	
(b)	Bank balance other than (a) above	218.32	-	218.32	
(c)	Receivables				
	(I) Trade receivables	13.45	-	13.45	
	(II) Other receivables	-	-	-	
(d)	Loans	7.89	-	7.89	
(e)	Investments	37.98	(0.67)	37.31	1
(f)	Other financial assets	7.87	-	7.87	
2	Non-Financial Assets				
(a)	Current tax assets (net)	-	-	-	
(b)	Deferred tax assets (net)	0.09	0.29	0.38	2
(c)	Property, plant and equipment	7.51	-	7.51	
(d)	Intangible assets under development	1.82	-	1.82	
(e)	Right to Use	-	12.02	12.02	4
(f)	Other non-financial assets	2.89	-	2.89	
3	Assets classified as held for sale				
	Total Assets	**312.94**	**11.64**	**324.58**	
	LIABILITIES AND EQUITY				
	LIABILITIES				
1	Financial Liabilities				
(a)	Derivative financial Instruments				
(b)	Payables				
	(I) Trade payables				
	(i) total outstanding dues of micro enterprises and small enterprises	0.19	-	0.19	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	13.89	-	13.89	
	(II) Other payables			-	
	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.66	-	0.66	
(c)	Lease Liabilities	-	12.74	12.74	4
(d)	Borrowings	0.29	-	0.29	
2	Non-Financial Liabilities				
(a)	Current tax liabilities (net)	23.77	-	23.77	
(b)	Provisions	0.83	0.17	1.00	3
(c)	Deferred tax liabilities (net)	-	-	-	
(d)	Other non-financial liabilities	11.06	-	11.06	
3	EQUITY				
(a)	Equity share capital	26.11	-	26.11	
(b)	Other equity	236.14	(1.27)	234.87	
	Total Liabilities and Equity	**312.94**	**11.64**	**324.58**	

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Note 04. First time adoption of Ind AS (Continued)

Effect of Ind AS adoption on the Balance Sheet as at April 01, 2024		As at April 01, 2024		(₹ in Crore)	
Sr. No.	Particulars	As per IGAAP	Ind AS adjustments	As per Ind AS	Notes
	ASSETS				
1	Financial Assets				
(a)	Cash and cash equivalents	58.10	-	58.10	
(b)	Bank balance other than (a) above	88.13	-	88.13	
(c)	Receivables				
	(I) Trade receivables	6.98	-	6.98	
	(II) Other receivables	-	-	-	
(e)	Loans	12.29	-	12.29	
(f)	Investments	61.81	7.60	69.41	1
(g)	Other financial assets	10.02	-	10.02	
2	Non-Financial Assets				
(a)	Current tax assets (net)		-	-	
(b)	Deferred tax assets (net)	0.03	-	0.03	2
(c)	Property, plant and equipment	5.28	-	5.28	
(d)	Other intangible assets	1.38	-	1.38	
(e)	Right to Use	-	14.47	14.47	4
(f)	Other non-financial assets	3.52	-	3.52	
3	Assets classified as held for sale				
	Total Assets	**247.54**	**22.07**	**269.61**	
	LIABILITIES AND EQUITY				
	LIABILITIES				
1	Financial Liabilities				
(a)	Derivative financial instruments				
(b)	Payables				
	(I)Trade payables				
	(i) total outstanding dues of micro enterprises and small enterprises	#0.00	-	#0.00	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	11.32	-	11.32	
	(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	1.40	-	1.40	
(c)	Lease Liabilities	-	14.47	14.47	4
(d)	Borrowings	45.34	-	45.34	
2	Non-Financial Liabilities				
(a)	Current tax liabilities (net)	8.83	-	8.83	
(b)	Provisions	0.61	-	0.61	3
(c)	Deferred tax liabilities (net)	-	-	-	
(d)	Other non-financial liabilities	8.81	-	8.81	
3	EQUITY				
(a)	Equity share capital	26.11	-	26.11	
(b)	Other equity	145.12	7.60	152.72	
	Total Liabilities and Equity	**247.54**	**22.07**	**269.61**	

Notes

1. As per earlier IGAAP, Investments were valued at lower of Cost and Market Value. However as per Ind AS, Investments valued at Fair value through Profit and loss are to recognised at Fair Value and hence the Company has restated its investments to reflect the market value and correspnding impact being taken to the statement of Profit and Loss account.

2. Deferred tax is the tax impact of all the adjustments between IGAAP and Ind AS.

3. Actuarial gains and losses pertaining to defined benefit obligations and re-measurement pertaining to return on plan assets are recognised in Other Comprehensive Income in accordance with Ind AS 19 and are not reclassified to profit or loss.

4. Under the previous GAAP (AS 19 – Leases), lease payments for operating leases were recognized as rent expense on a straight-line basis over the lease term. There was no recognition of lease-related assets or liabilities on the balance sheet for such leases. On transition to Ind AS, the Company has adopted Ind AS 116 – Leases, which requires lessees to recognize a Right-of-Use (ROU) asset and a corresponding Lease Liability for all leases, except for short-term and low-value leases. The Company has opted to apply the modified retrospective approach under Ind AS 116, as permitted by Ind AS 101 para D9B.

5. There is no impact on Cash Flow due to first time adoption of Ind AS.

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Note 5. Cash and Cash Equivalents

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Cash and Cash Equivalents (As per Ind AS 7 Statement of Cash flows)			
Cash on hand	-	0.01	0.01
- Current accounts	92.81	15.11	58.09
Total	**92.81**	**15.12**	**58.10**

Note 6. Bank Balance other than Note 5 above:

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Other Bank Balances			
In Deposit accounts (with original maturity of more than 3 months)	227.64	207.35	80.67
Interest accrued on fixed deposits	23.40	10.97	7.46
Total	**251.04**	**218.32**	**88.13**

Out of the Fixed Deposits shown above:

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Lien marked against bank guarantee	15.00	15.00	15.00
Lien marked against overdraft facility	212.34	192.09	65.41
Collateral with exchange	0.18	0.18	0.18
Other deposits	0.12	0.08	0.08
Interest accrued on fixed deposits	23.40	10.97	7.46
Total	**251.04**	**218.32**	**88.13**

Note 7. Receivables

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
(i) Trade receivables			
Receivables considered good - Secured	-	-	-
Receivables considered good - Unsecured	12.81	13.45	6.97
Receivables - credit impaired	#0.00	-	
Total (i)- Gross	**12.81**	**13.45**	**6.97**
Less: Impairment loss allowance	#(0.00)	-	-
Total (i)- Net	**12.81**	**13.45**	**6.97**
(ii) Other receivables			
Receivables considered good - Secured	-	-	-
Total (ii)- Gross	-	-	-
Less: Impairment loss allowance	-	-	-
Total (ii)- Net	-	-	-

Amount less than ₹100,000

360 ONE CAPITAL MARKET PRIVATE LIMITED (Formerly Batlvala & Karani Securities India Private Limited)
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Notes forming part of Financial Statements for the year ended March 31, 2026

Note 7. Receivables (Continued)

Trade receivables ageing schedule for the year ended March 31, 2026

(₹ in Crore)

Particulars	Outstanding for following periods from due date of payment						
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Unbilled revenue	Total
(i) Undisputed Trade receivables - considered good	11.55	0.04	-	-	-	1.22	12.81
(ii) Undisputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade receivables - credit impaired	-	#0.00	-	-	-	-	#0.00
(iv) Disputed Trade receivables - considered good	-	-	-	-	-	-	-
(v) Disputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade receivables - credit impaired	-	-	-	-	-	-	-
Unbilled revenue	-	-	-	-	-	-	-
Less: Impairment loss allowance	-	#(0.00)	-	-	-	-	#(0.00)
Net receivable as on March 31, 2026	**11.55**	**0.04**	-	-	-	**1.22**	**12.81**

Amount less than ₹100,000

Trade receivables ageing schedule for the year ended March 31, 2025

(₹ in Crore)

Particulars	Outstanding for following periods from due date of payment						
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Unbilled revenue	Total
(i) Undisputed Trade receivables - considered good	13.43	0.02	-	-	-	-	13.45
(ii) Undisputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade receivables - credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade receivables - considered good	-	-	-	-	-	-	-
(v) Disputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade receivables - credit impaired	-	-	-	-	-	-	-
Unbilled revenue	-	-	-	-	-	-	-
Less: Impairment loss allowance	-	-	-	-	-	-	-
Net receivable as on March 31, 2025	**13.43**	**0.02**	-	-	-	-	**13.45**

Trade receivables ageing schedule for the year ended April 01, 2024

(₹ in Crore)

Particulars	Outstanding for following periods from due date of payment						
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Unbilled revenue	Total
(i) Undisputed Trade receivables - considered good	6.97	-	-	-	-	-	6.97
(ii) Undisputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade receivables - credit impaired							
(iv) Disputed Trade receivables - considered good	-	-	-	-	-	-	-
(v) Disputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade receivables - credit impaired	-	-	-	-	-	-	-
Unbilled revenue	-	-	-	-	-	-	-
Less: Impairment loss allowance	-	-	-	-	-	-	-
Net receivable as on April 01, 2024	**6.97**	-	-	-	-	-	**6.97**

a) No trade receivables are due from directors or from other officers of the Company either severally or jointly with any other person nor any trade are due from firms or private companies respectively in which any directors is a partner, director or a member as at March 31, 2026, March 31, 2025 and April 01, 2024.

b) No trade receivables are interest bearing.

c) The Company has adopted simplified approach for impairment allowance. Expected Credit Loss ("ECL") has been recognised for credit impaired trade receivables.

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Note 8. Loans

(₹ in Crore)

Particulars	As at March 31, 2026		As at March 31, 2025		As at April 01, 2024	
	Amortised cost	Total	Amortised cost	Total	Amortised cost	Total
(A)						
Staff loan	0.25	0.25	0.67	0.67	0.63	0.63
Related Parties	#0.00	#0.00	6.47	6.47	10.91	10.91
Other Parties	-	-	0.75	0.75	0.75	0.75
Total (A) -Gross	**0.25**	**0.25**	**7.89**	**7.89**	**12.29**	**12.29**
Less:Impairment loss allowance	-	-	-	-	-	-
Total (A) - Net	**0.25**	**0.25**	**7.89**	**7.89**	**12.29**	**12.29**
(B)						
Unsecured	0.25	0.25	7.89	7.89	12.29	12.29
Total (B)-Gross	**0.25**	**0.25**	**7.89**	**7.89**	**12.29**	**12.29**
(C)						
(I) Loans in India						
Others	0.25	0.25	7.89	7.89	12.29	12.29
Less: Impairment loss allowance	-	-	-	-	-	-
Total(C) (I)-Net	**0.25**	**0.25**	**7.89**	**7.89**	**12.29**	**12.29**
(II)Loans outside India	-	-	-	-	-	-
Less: Impairment loss allowance	-	-	-	-	-	-
Total (C) (II)- Net	-	-	-	-	-	-
Total C(I) and C(II)	**0.25**	**0.25**	**7.89**	**7.89**	**12.29**	**12.29**

Type of Borrower	As at March 31, 2026		As at March 31, 2025		As at April 01, 2024	
	Amount of loan or advance in the nature of loan outstanding (₹ in crore)	Percentage to the total loans and advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding (₹ in crore)	Percentage to the total loans and advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans
Promoter	-	-	-	-	-	-
Directors	-	-	-	-	-	-
KMPs	#0.00	2.00%	-	-	-	-
Related parties (Refer Note 35)	-	-	6.47	81.99%	10.91	88.77%

Amount less than ₹100,000

S.R. BATLIBOI & CO. LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

360 ONE Capital Market Private Limited ★

360 ONE CAPITAL MARKET PRIVATE LIMITED (Formerly Bativala & Karani Securities India Private Limited)
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Notes forming part of Financial Statements for the year ended March 31, 2026

Note 9. Investments

(₹ in Crore)

Investments	As at March 31, 2026			As at March 31, 2025			As at April 01, 2024		
	At Cost	At Fair value	Total	At Cost	At Fair value	Total	At Cost		Total
		Through profit or loss			Through profit or loss			Through profit or loss	
(A)									
Equity instruments - Others	-	3.31	3.31	-	16.65	16.65	-	48.75	48.75
Equity instruments- Subsidiaries	1.41	-	1.41	9.99	-	9.99	9.99	-	9.99
Associates	-	-	-	10.42	-	10.42	10.42	-	10.42
Others	-	0.25	0.25	-	0.25	0.25	-	0.25	0.25
Total (A)	**1.41**	**3.56**	**4.97**	**20.41**	**16.90**	**37.31**	**20.41**	**49.00**	**69.41**
(B)									
i) Investments outside India	1.41	-	1.41	3.00	-	3.00	3.00	-	3.00
ii) Investments in India	-	3.56	3.56	17.41	16.90	34.31	17.41	49.00	66.41
Total (B)	**1.41**	**3.56**	**4.97**	**20.41**	**16.90**	**37.31**	**20.41**	**49.00**	**69.41**
(C)									
Less: Allowance for impairment loss	1.41	-	1.41	-	-	-	-	-	-
Total- Net (D) = A-C	-	**3.56**	**3.56**	**20.41**	**16.90**	**37.31**	**20.41**	**49.00**	**69.41**

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Notes forming part of Financial Statements for the year ended March 31, 2026

Note 9. Investments (continued)

	As at March 31, 2026			As at March 31, 2025			As at April 01, 2024		
Name of Investment	Face Value	No. of Units	Amount (₹ in Crores)	Face Value	No. of Units	Amount (₹ in Crores)	Face Value	No. of Units	Amount (₹ in Crores)
Equity Instruments - Others include :									
Shoption Pvt. Ltd	10	100	0.25	10	100	0.25	10.00	100	0.25
Swiggy Ltd.	-	-	-	1	1,17,782	3.89	-	-	-
Universal cables Ltd.	-	-	-	10	23,430	1.15	10.00	21,900	1.00
Hind Rectifier Ltd.	-	-	-	2	22,274	2.09	-	-	-
Gennex Laboratries Ltd.	-	-	-	-	-	-	5.00	1,25,000	0.20
Elecon Engineering Co. Ltd.	-	-	-	-	-	-	1.00	14,300	2.72
Nocil Ltd.	-	-	-	-	-	-	10.00	10,000	0.25
Bharat Bijlee Ltd.	-	-	-	-	-	-	5.00	2,363	3.03
Sandhar Technologies Ltd.	-	-	-	-	-	-	10.00	5,000	0.26
Anantraj Ltd.	-	-	-	-	-	-	2.00	7,500	0.23
WPIL Ltd.	-	-	-	-	-	-	1.00	6,567	2.23
Apar Industries Ltd.	-	-	-	-	-	-	10.00	3,380	2.36
CG Power and Industrial Soluations Ltd.	-	-	-	-	-	-	2.00	5,295	0.29
DISA India Ltd.	-	-	-	-	-	-	10.00	245	0.34
International Combustion (India)	-	-	-	-	-	-	10.00	9,000	1.57
Indocount Industries Ltd.	-	-	-	-	-	-	2.00	88,000	3.11
Jio Financial Services Ltd.	-	-	-	-	-	-	10.00	20,000	0.71
Olectra Greentech Ltd.	-	-	-	-	-	-	4.00	3,000	0.57
Jyoti Strcuture Ltd.	-	-	-	-	-	-	2.00	7,00,000	1.46
Jyoti CNC Automation Ltd.	-	-	-	-	-	-	2.00	6,762	0.55
Praj Industries Ltd.	-	-	-	-	-	-	2.00	30,550	1.63
RHI Magnestia Ltd.	-	-	-	-	-	-	1.00	17,601	0.97
Websol Energy System Ltd.	-	-	-	-	-	-	10.00	15,000	0.73
Tega Industries Ltd.	-	-	-	-	-	-	10.00	2,000	0.25
Thomas Cook India Ltd.	-	-	-	-	-	-	1.00	13,070	0.22
Triveni Engineering and Industries Ltd.	-	-	-	-	-	-	1.00	83,800	2.60
Electrosteel casting Ltd.	-	-	-	-	-	-	1.00	1,55,500	2.77
RPSG Ventures Ltd.	-	-	-	-	-	-	10.00	6,000	0.37
Usha Martin Ltd.	-	-	-	-	-	-	1.00	41,100	1.31
Welspun Corp. Ltd.	-	-	-	-	-	-	5.00	58,760	3.03
Samvardhana Motherson Ltd.	-	-	-	-	-	-	1.00	22,500	0.26
Sankalp Retail Value Stores Pvt. Ltd.	-	-	-	10	11,54,285	0.31	10.00	11,54,285	0.31
Batlivala & Karani Capital Pvt. Ltd.	-	-	-	10	2,36,556	1.06	10.00	2,36,556	1.06
Batlivala & Karani Resources Management Pvt. Ltd.	-	-	-	10	5,95,786	4.18	10.00	5,95,786	4.18
Karkinos Healthcare Pvt. Ltd.	-	-	-	10	165	3.71	10.00	165	3.71
BK Fianancial Consultant Pvt. Ltd.	-	-	-	10	800	#0.00	10.00	800	#0.00
Lynks Trust	-	-	-	-	-	-	1.00	2,44,40,372	4.22
			0.25			16.65			48.75
Investment In Equity Instruments - Subsidiaries									
B & K Securities Pte Ltd. (Singapore)	SGD 1/-	5,00,000.00	1.41	SGD 1/-	5,00,000	1.41	SGD 1/-	5,00,000	1.41
B & K Securities Ltd. (U.K.)	-	-	-	GBP 1/-	1,80,000	1.58	GBP 1/-	1,80,000	1.58
Neem Tree Insurance Broking & Advisory Pvt. Ltd.	-	-	-	10	37,05,000	4.91	10	37,05,000	4.91
Krypton Intra Pvt. Ltd.	-	-	-	10	1,02,510	1.11	10	1,02,510	1.11
Maximus Investment Advisory Pvt. Ltd.	-	-	-	10	8,04,900	0.80	10	8,04,900	0.80
Panna & Prajna Art Advisory Pvt. Ltd.	-	-	-	10	1,84,500	0.18	10	1,84,500	0.18
Less: Impairment loss			(1.41)			-			-
			-			9.99			9.99
Investments In Others									
Hypernova Inter. Tech Pvt. Ltd.	10	125	0.25	10	125	0.25	10.00	125	0.25
			0.25			0.25			0.25
Investment In Associates									
	-	-	-	10	29,20,290	10.42	10	29,20,290	10.42
M.M. Murarka Share & Securities Pvt. Ltd.									
			-			10.42			10.42
Grand Total			0.50			37.31			69.41

#Amount less than ₹ 100,000

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360 ONE Capital Market Private Limited

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Note 10. Other financial assets

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Unsecured, considered good			
Security deposits	5.68	-	-
Deposits with exchange	35.73	7.87	10.02
Total	**41.41**	**7.87**	**10.02**

Note 11. Deferred Taxes

Significant components of deferred tax assets and liabilities recorded in the Balance Sheet and changes recorded in deferred tax expense for the year ended March 31, 2026

(₹ in Crore)

Particulars	Opening balance	Recognised in profit or loss	Recognised in/reclassified from OCI	Closing balance
Deferred tax assets:				
Impairment of Assets	0.11	0.10	-	0.21
Retirement benefits for employees	0.37	(0.01)	(0.54)	(0.18)
Total deferred tax assets (A)	**0.48**	**0.09**	**(0.54)**	**0.03**
Deferred tax liabilities:				
Property, plant and equipment				
Property, plant and equipment	0.10	(0.58)	-	(0.48)
Impact of IndAS 116 (DTL)	-	0.86	-	0.86
Total deferred tax liabilities (B)	**0.10**	**0.28**	**-**	**0.38**
Deferred tax (liabilities)/assets (A - B)	**0.38**	**(0.19)**	**(0.54)**	**(0.35)**

Note: The closing net deferred tax position on account of the impact of Ind AS 116 includes a deferred tax asset of ₹ 26.46 Crores pertaining to lease liabilities and a deferred tax liability of ₹ 27.32 Crores pertaining to right-of-use assets.

Significant components of deferred tax assets and liabilities recorded in the Balance Sheet and changes recorded in deferred tax expense for the year ended March 31, 2025

(₹ in Crore)

Particulars	Opening balance	Recognised in profit or loss	Recognised in/reclassified from OCI	Closing balance
Deferred tax assets:				
Retirement benefits for employees	0.15	0.24	(0.02)	0.37
Impairment of Assets	-	0.11	-	0.11
Total deferred tax assets (A)	**0.15**	**0.35**	**(0.02)**	**0.48**
Net Deferred tax (assets)	**0.15**	**0.35**	**(0.02)**	**0.48**
Deferred tax liabilities:				
Difference between book base and tax base of property, plant & equipment, investment property and intangible assets	0.05	0.05	-	0.10
Deferred expenditure	0.07	(0.07)	-	-
Total deferred tax liabilities (B)	**0.12**	**(0.02)**	**-**	**0.10**
Net Deferred tax liabilities	**0.12**	**(0.02)**	**-**	**0.10**
Deferred tax (liabilities)/assets (A - B)	**0.03**	**0.37**	**(0.02)**	**0.38**

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Notes forming part of Financial Statements for the year ended March 31, 2026

Note 12. Property, plant and equipment

(₹ in Crore)

Particulars	Furniture & Fixture	Vehicles	Air Conditioner	Office Equipment	Computers	Electrical Equipment	Total
Gross Carrying value as on April 01, 2025	**2.29**	**2.72**	**0.58**	**2.38**	**6.33**	**0.49**	**14.79**
Additions	-	4.10	-	0.29	0.46	-	**4.85**
Deductions/ Adjustments during the year	0.01	0.07	-	0.06	0.04	0.18	**0.36**
As at March 31, 2026	**2.28**	**6.75**	**0.58**	**2.61**	**6.75**	**0.31**	**19.28**
Accumulated Depreciation							
Up to April 01, 2025	**1.31**	**0.68**	**0.21**	**1.07**	**3.73**	**0.28**	**7.29**
Depreciation for the year	0.41	1.24	0.34	0.68	1.35	0.10	**4.12**
Deductions/Adjustments during the year	-	-	-	0.25	(0.15)	0.19	**0.29**
Up to March 31, 2026	**1.72**	**1.92**	**0.55**	**1.50**	**5.23**	**0.19**	**11.12**
Net Block as at March 31, 2026	**0.56**	**4.83**	**0.03**	**1.12**	**1.52**	**0.12**	**8.16**

(₹ in Crore)

Particulars	Furniture & Fixture	Vehicles	Air Conditioner	Office Equipment	Computers	Electrical Equipment	Total
Gross Carrying value as on April 01, 2024	**2.15**	**1.97**	**0.57**	**1.79**	**4.62**	**0.40**	**11.50**
Additions	0.13	1.14	0.01	0.59	1.71	0.09	**3.68**
Deductions/ Adjustments during the year	-	0.39	-	-	-	-	**0.39**
As at March 31, 2025	**2.29**	**2.72**	**0.58**	**2.38**	**6.33**	**0.49**	**14.79**
Accumulated Depreciation							
Up to April 01, 2024	**1.24**	**0.67**	**0.18**	**0.70**	**3.17**	**0.27**	**6.22**
Depreciation for the year	0.08	0.22	0.04	0.37	0.56	0.01	**1.27**
Deductions/Adjustments during the year	-	0.21	-	-	-	-	**0.21**
Up to March 31, 2025	**1.31**	**0.68**	**0.21**	**1.07**	**3.73**	**0.28**	**7.29**
Net Block as at March 31, 2025	**0.98**	**2.04**	**0.37**	**1.31**	**2.60**	**0.21**	**7.51**
Net Block as at April 01, 2024	**0.92**	**1.30**	**0.39**	**1.09**	**1.45**	**0.13**	**5.28**

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Notes forming part of Financial Statements for the year ended March 31, 2026

Note 13. Other Intangible Assets

(₹ in Crore)

Particulars	As at March 31, 2026
	Software
Gross Carrying value as on April 01, 2025	**5.76**
Additions	0.18
Deductions / adjustments during the year	-
As at March 31, 2026	**5.94**
Accumulated Amortisation	
Up to April 01, 2025	**3.94**
Amortisation for the year	1.11
Deductions / adjustments during the year	-
Up to March 31, 2026	**5.05**
Net Block as at March 31, 2026	**0.88**

(₹ in Crore)

Particulars	As at March 31, 2025
	Software
Gross Carrying value as on April 01, 2024	**4.46**
Additions	1.30
Deductions / adjustments during the year	-
As at March 31, 2025	**5.76**
Accumulated Amortisation	
Up to April 01, 2024	3.08
Amortisation for the year	0.86
Deductions / adjustments during the year	-
Up to March 31, 2025	**3.94**
Net Block as at March 31, 2025	**1.82**
Net Block as at April 01, 2024	**1.38**

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360 ONE Capital Market Private Limited ★

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Note 14. Disclosure Pursuant to Ind AS 116 "Leases"

(₹ in Crore)

Following are the changes in the carrying value of right of use assets for the year ended March 31, 2026

Particulars	Premises	Vehicles	Total
Balance As at April 1, 2025	12.03	-	12.03
Additions during the year	98.44	3.88	102.32
Depreciation charge for the year	(3.13)	(0.48)	(3.61)
Deletions during the year	(0.33)	(0.99)	(1.32)
Depreciation charge for the year - Fit out period	(0.84)	-	(0.84)
Balance As at March 31, 2026	**106.17**	**2.41**	**108.58**

Following are the changes in the carrying value of right of use assets for the year ended March 31, 2025

Particulars	Premises	Vehicles	Total
Balance As at April 1, 2024	14.47	-	14.47
Additions during the year	0.87	-	0.87
Depreciation charge for the year	3.31	-	3.31
Deletions during the year	-	-	-
Balance As at March 31, 2025	**12.03**	-	**12.03**

The following is the movement in lease liabilities during the year ended March 31, 2026

Particulars	Premises	Vehicles	Total
Balance As at April 1, 2025	12.74	-	12.74
Additions	92.27	3.88	96.15
Deletion	(0.33)	(1.00)	(1.33)
Finance cost accrued during the year	1.15	0.16	1.31
Finance cost - fit out period	0.66	-	0.66
Payment of lease liabilities	(3.80)	(0.58)	(4.38)
Balance As at March 31, 2026	**102.69**	**2.46**	**105.15**

The following is the movement in lease liabilities during the year ended March 31, 2025

Particulars	Premises	Vehicles	Total
Balance As at April 1, 2024	14.47	-	14.47
Additions	0.87	-	0.87
Deletion	-	-	-
Finance cost accrued during the year	1.36	-	1.36
Payment of lease liabilities	3.96	-	3.96
Balance As at March 31, 2025	**12.74**	-	**12.74**

Following is the break up value of the Current and Non - Current Lease Liabilities:

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
	Total	Total	Total
Current lease liabilities	3.97	3.96	2.54
Non-current lease liabilities	101.18	8.78	11.93
Total	**105.15**	**12.74**	**14.47**

Maturity analysis – contractual undiscounted cash flows

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Less than one year	13.03	10.10	-
One to five years	64.20	12.98	-
More than five years	80.43	-	-
Total undiscounted lease liabilities	**157.66**	**23.08**	-
Lease liabilities included in the statement of financial position	**105.15**	**12.74**	**14.47**

Amounts recognised in the Statement of profit & loss

Particulars	As at March 31, 2026	As at March 31, 2025
Interest on lease liabilities	1.31	1.36
Depreciation relating to leases	3.61	3.31
Total	**4.92**	**4.67**

Amount recognised for total cash outflow for leases

Particulars	As at March 31, 2026	As at March 31, 2025
Total cash outflow for leases	4.38	3.96

Note - There is no variable rent on any of the leases during the reporting period.

Note 15. Other Non Financial Assets (₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Unsecured, considered good			
GST Input credit	0.51	0.84	0.69
Prepaid expenses	1.58	1.31	1.42
Net defined benefit assets	1.35	-	-
Advances recoverable	2.17	0.74	1.41
Employee advance against expenses	0.01	-	-
Total	**5.62**	**2.89**	**3.52**

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Note 16. Payables

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Trade payables			
-(i)Total outstanding dues of micro enterprises and small enterprises (Refer note 16.1) #	-	0.19	#0.00
-(ii)Total outstanding dues of creditors other than micro enterprises and small enterprises (Refer note 16.2)	32.04	13.89	11.32
Provision for Expenses	-	-	-
Total	**32.04**	**14.08**	**11.32**
Other payable			
-(i)Total outstanding dues of micro enterprises and small enterprises (Refer note 16.1)	-	-	-
-(ii)Total outstanding dues of creditors other than micro enterprises and small enterprises	0.27	0.66	1.40
Total	**0.27**	**0.66**	**1.40**

Amount less than ₹100,000

16.1. Disclosure under The Micro, Small and Medium Enterprises Development Act, 2006

The following disclosure is made as per the requirement under the Micro, Small and Medium Enterprises Development Act, 2016 (MSMED) on the basis of confirmations sought from suppliers on registration with the specified authority under MSMED:

Particulars	FY 2025-2026	FY 2024-2025	As at April 01, 2024
(a) Principal amount remaining unpaid to any supplier at the year end	-	0.19	#0.00
(b) Interest due thereon remaining unpaid to any supplier at the year end	-	-	-
(c) Amount of interest paid and payments made to the supplier beyond the appointed day during the year	-	-	-
(d) Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Act	-	-	-
(e) Amount of interest accrued and remaining unpaid at the year end	-	-	-
(f) Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Act	-	-	-

Amount less than ₹100,000

16.2 Trade payables ageing schedule for the year ended March 31, 2026

(₹ in Crore)

Particulars	Outstanding for following periods from due date of payment					
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Unbilled / Provision	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	0.15	-	-	-	31.89	32.04
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - others	-	-	-	-	-	-
Total trade payables as on March 31, 2026	**0.15**	**-**	**-**	**-**	**31.89**	**32.04**

16.2 Trade payables ageing schedule for the year ended March 31, 2025

(₹ in Crore)

Particulars	Outstanding for following periods from due date of payment					
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Unbilled / Provision	Total
(i) MSME	0.19	-	-	-	-	0.19
(ii) Others	13.88	-	0.01	-	-	13.89
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - others	-	-	-	-	-	-
Total trade payables as on March 31, 2025	**14.07**	**-**	**0.01**	**-**	**-**	**14.08**

16.2 Trade payables ageing schedule for the year ended April 01, 2024

(₹ in Crore)

Particulars	Outstanding for following periods from due date of payment					
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Unbilled / Provision	Total
(i) MSME	#0.00	-	-	-	-	#0.00
(ii) Others	11.32	-	-	-	-	11.32
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - others	-	-	-	-	-	-
Total trade payables as on	**11.32**	**-**	**-**	**-**		**11.32**

Amount less than ₹100,000

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Note 17. Borrowings (other than Debt securities)

(₹ in Crore)

Particulars	As at March 31, 2026				As at March 31, 2025				As at April 01, 2024			
	At Amortised Cost	At Fair Value Through profit or loss	Designated at fair value through profit or loss	Total	At Amortised Cost	At Fair Value Through profit or loss	Designated at fair value through profit or loss	Total	At Amortised Cost	At Fair Value Through profit or loss	Designated at fair value through profit or loss	Total
(a) Loans from related parties	15.02	-	-	15.02	-	-	-	-	-	-	-	-
(b)Loans repayable on demand												
-(i)from banks	99.70	-	-	99.70	-	-	-	-	44.93	-	-	44.93
(c) Vehicle loan	-	-	-	-	0.29	-	-	0.29	0.41	-	-	0.41
Total	114.72	-	-	114.72	0.29	-	-	0.29	45.34	-	-	45.34

Residual maturity	As at March 31, 2026		As at March 31, 2025		As at April 01, 2024	
At Amortised cost	Balance outstanding	Interest rate % (p.a)	Balance outstanding	Interest rate % (p.a)	Balance outstanding	Interest rate % (p.a)
Less than 1 year	99.70	Less than 8%	0.13	Less than 8%	45.05	Less than 8%
Less than 1 year	15.02	Equal to or more than 8% and less than 10%	-	-	-	-
1-5 years	-	-	0.16	Less than 8%	0.29	Less than 8%

Notes:
1. Interest rate ranges from 8.85% to 9.16% p.a. (P.Y. 7.30% p.a.). For loan repayable on demand from banks, no interest has been charged by the bank.
2. The funds called for through inter corporate deposits during the year have been utilised by the Company for general business purposes.

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Note 18. Other Financial Liabilities

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Payable to group companies/subsidiaries	4.74	-	-
Others	0.09	-	-
Total	**4.83**	**-**	**-**

Note 19. Provisions

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Provision for employee benefits			
- Gratuity (Refer Note 28.1)	-	0.85	0.61
- Leave Encashment	0.11	0.15	-
Total	**0.11**	**1.00**	**0.61**

Note 20. Other Non Financial Liabilities

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Statutory remittances	1.79	10.99	8.74
Others	0.12	0.07	0.07
Total	**1.91**	**11.06**	**8.81**

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Note 21. Share Capital

(₹ in Crore)

(a) The authorised, issued, subscribed and fully paid up share capital comprises of equity shares as follows:

Authorised :	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
5,00,00,000 (PY - 5,00,00,000) Equity shares of ₹10/- each with voting rights	50.00	50.00	50.00
Issued, Subscribed and Paid Up: 2,61,07,941 (PY - 2,61,07,941) Equity shares of ₹10/- each fully paid up with voting rights	26.11	26.11	26.11

(b) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period.

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount (₹ In Crore)	No. of shares	Amount (₹ In Crore)
At the beginning of the year	2,61,07,941	26.11	2,61,07,941	26.11
Add:- Issued during the year	-	-	-	-
Outstanding at the end of the year	2,61,07,941	26.11	2,61,07,941	26.11

(c) Terms/rights attached to equity shares:

The Company has only one class of shares referred to as equity shares having a par value of ₹10/- each. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Details of shareholders holding more than 5% shares:

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	% holding	No. of shares	% holding
Mr. Saahil Murarka	-	-	1,33,15,004	51.00%
Batlivala & Karani Resources Management Pvt. Ltd.	-	-	1,27,92,936	49.00%
360 ONE WAM Limited & its Nominees	2,61,07,941	100.00%	-	0.00%

(e) Changes in Promoter's Shareholding during the period

Shares held by promoters at the end of the year			% Change during the year
	As at March 31, 2026		
Promoter name	No of shares	% of total shares	
360 ONE WAM Limited & its Nominees	2,61,07,941	100.00%	100.00%

Shares held by promoters at the end of the year			% Change during the year
	As at March 31, 2025		
Promoter name	No of shares	% of total shares	
Mr. Saahil Murarka	1,33,15,004	51.00	0%
Batlivala & Karani Resources Management Pvt Ltd.	1,27,92,936	49.00	0%
Swaapna Murarka	1	-	0%

Shares held by promoters at the end of the year			% Change during the year
	As at April 01, 2024		
Promoter name	No of shares	% of total shares	
Mr. Saahil Murarka	1,33,15,004	51.00	0%
Batlivala & Karani Resources Management Pvt Ltd.	1,27,92,936	49.00	0%
Swaapna Murarka	1	-	0%

(f) The Board of Directors of the Company, at its meeting held on January 13, 2025, approved the entering into a share sale agreement for the transfer 100% of the paid-up share Capital of the Company to 360 ONE WAM Limited by the shareholders of the company, namely Batlivala & Karani Resource Management Private Limited (CIN: U74140WB1992PTC053982), Mrs. Swapna Murarka, Mr. Saahil Murarka."

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Note 22. Other Equity

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at April 01, 2024
Securities premium	12.36	12.36	12.36
Retained earnings	232.84	222.51	140.36
Total	**245.20**	**234.87**	**152.72**

Securities Premium

Securities premium is the difference between face value of the equity shares and consideration in respect of the shares issued. It can be utilised only for the purpose in accordance with the provisions of the Companies Act. 2013

Retained Earnings

Retained earnings are the profits that the company has earned till date, less any transfers to general reserves, dividend or other distributions paid to shareholders

Note 23. Fee and Commission Income

(₹ in Crore)

Particulars	2025-2026	2024-2025
Commission Income	184.58	205.85
Merchant Banking Services	1.19	2.69
Other Advisory Services	8.17	8.76
TOTAL	**193.94**	**217.30**

Note 23A. Below is the disaggregation of the revenue from contracts with customers and its reconciliation to amounts reported in statement of profit and loss:

(₹ in Crore)

Particulars	**2025-2026**	**2024-2025**
Timing of revenue recognition		
Service transferred at a point in time	170.38	193.16
Service transferred over a period of time	23.56	24.14
Total	**193.94**	**217.30**
Geographical markets		
In India	190.12	211.68
Outside India	3.82	5.62
Total	**193.94**	**217.30**

Note 24. Other Income

(₹ in Crore)

Particulars	2025-2026	2024-2025
Dividend income	-	0.18
Interest income	18.27	8.97
Change in fair value of investments - realised	17.35	15.05
Change in fair value of investments - unrealised	(0.82)	(0.68)
Miscellaneous income	0.03	0.19
Total	**34.83**	**23.71**

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Note 25. Finance Costs

(₹ in Crore)

Particulars	2025-2026			2024-2025		
	On financial liabilities measured at fair value through profit or loss	On financial liabilities measured at amortised cost	Total	On financial liabilities measured at fair value through profit or loss	On financial liabilities measured at amortised cost	Total
Interest on borrowings	-	2.51	2.51	-	2.65	2.65
Other finance cost	-	0.35	0.35	-	0.11	0.11
Interest on lease liabilities	-	1.31	1.31	-	1.35	1.35
Total	-	**4.17**	**4.17**	-	**4.11**	**4.11**

Note 26. Fees and Commission Expenses

(₹ in Crore)

Particulars	2025-2026	2024-2025
Commission - Expenses	0.29	-
Total	**0.29**	-

Note 27. Impairment on financial instruments

(₹ in Crore)

Particulars	2025-2026			2024-2025		
	On financial instruments measured at fair value through OCI	On financial instruments measured at amortised cost	Total	On financial instruments measured at fair value through OCI	On financial instruments measured at amortised cost	Total
On Investments	-	7.02	7.02	-	-	-
Total	-	**7.02**	**7.02**	-	-	-

Note 28. Employee Benefits Expenses

(₹ in Crore)

Particulars	2025-2026	2024-2025
Salaries and wages	134.20	72.93
Contribution to provident and other funds (Refer Note 28.2)	0.59	0.98
Share based payments to employees	12.70	-
Staff welfare expenses	0.96	0.58
Gratuity expense (Refer note 28.1)	2.04	0.92
Leave encashment	(0.05)	0.15
Total	**150.44**	**75.56**

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Note 28. Employee Benefits Expenses (Continued)

28.1. Gratuity Disclosure Statement as Per Indian Accounting Standard 19 (Ind AS 19) (Refer Note No. 41)

(₹ in Crore)

Particulars	2025-2026	2024-2025
Type of benefit	Gratuity	Gratuity
Country	India	India
Reporting currency	INR	INR
Reporting standard	Indian Accounting Standard 19 (Ind AS 19)	Indian Accounting Standard 19 (Ind AS 19)
Funding status	Funded	Funded
Starting period	01-Apr-25	01-Apr-24
Date of reporting	March 31, 2026	March 31, 2025
Period of reporting	12 Months	12 Months

Assumptions		
Expected return on plan assets	7.14%	6.60%
Rate of discounting	7.14%	6.60%
Rate of salary increase	7.50%	18.00%
Rate of employee turnover	For service 4 years and below 20.00% p.a. For service 5 years and above 7.50% p.a.	15.00% p.a.
Mortality rate during employment	Indian Assured Lives Mortality 2012-14 (Ultimate)	Indian Assured Lives Mortality 2012-14 (Ultimate)
Mortality rate after employment	N.A.	N.A.

Table showing change in the present value of projected benefit obligation	**As at March 31, 2026**	**As at March 31, 2025**
Present value of benefit obligation at the beginning of the year	7.66	6.71
Interest cost	0.53	0.44
Current service cost	0.94	0.91
Past service cost	1.02	-
Liability transferred in/ acquisitions	0.03	-
(Liability transferred out/ divestments)	(0.90)	-
(Benefit paid directly by the employer)	(0.37)	-
(Benefit paid from the fund)	(0.26)	(0.34)
Actuarial (gains)/losses on obligations - due to change in demographic assumptions	(0.49)	-
Actuarial (gains)/losses on obligations - due to change in financial assumptions	(2.14)	0.19
Actuarial (gains)/losses on obligations - due to experience	0.29	(0.25)
Present value of benefit obligation at the end of the year	**6.31**	**7.66**

Table showing change in the fair value of plan assets	**As at March 31, 2026**	**As at March 31, 2025**
Fair value of plan assets at the beginning of the year	6.81	6.10
Interest income	0.45	0.43
Contributions by the employer	0.85	0.61
(Benefit paid from the fund)	(0.26)	(0.34)
Return on plan assets, excluding interest income	(0.19)	0.01
Fair value of plan assets at the end of the year	**7.66**	**6.81**

Amount recognised in the balance sheet	**As at March 31, 2026**	**As at March 31, 2025**
(Present value of benefit obligation at the end of the year)	(6.31)	(7.66)
Fair value of plan assets at the end of the year	7.66	6.81
Funded status (surplus/ (deficit))	1.35	(0.85)
Net defined benefit assets/(liability) recognised in the balance sheet	1.35	(0.85)

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28.1. Gratuity Disclosure Statement as Per Indian Accounting Standard 19 (Ind AS 19) (Refer Note No. 41) (Continued)

(₹ in Crore)

Net interest cost for current year	2025-2026	2024-2025
Interest cost	0.53	0.44
(Interest income)	(0.45)	(0.43)
Net interest cost for current year	**0.08**	**0.01**

Expenses recognised in the statement of profit or loss for current year	2025-2026	2024-2025
Current service cost	0.94	0.91
Net interest cost	0.08	0.01
Past service cost	1.02	-
Expenses recognised	**2.04**	**0.92**

Expenses recognised in the other comprehensive income (OCI) for current year	2025-2026	2024-2025
Actuarial (gains)/losses on obligation for the year	(2.34)	(0.06)
Return on plan assets, excluding interest income	0.19	(0.01)
Net expense for the year recognised in OCI	**(2.15)**	**(0.07)**

Balance sheet reconciliation	As at March 31, 2026	As at March 31, 2025
Opening net liability	0.85	0.61
Expenses recognised in statement of profit or loss	2.04	0.92
Expenses recognised in other comprehensive income (OCI)	(2.15)	(0.07)
Net liability/(asset) transfer in	0.03	-
Net (liability) transfer in/out	(0.90)	-
(Benefit paid directly by the employer)	(0.37)	-
(Employer's contribution)	(0.85)	(0.61)
Net liability recognised in the balance sheet	**(1.35)**	**0.85**

Category of assets	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents	0.39	-
Insurance fund	7.27	6.81
Total	**7.66**	**6.81**

Other details	As at March 31, 2026	As at March 31, 2025
No of active members	142	199
Per month salary for active members	2.35	1.58
Weighted Average Duration of the Projected Benefit Obligation	6	5
Average Expected Future Service	-	-
Projected benefit obligation (pbo)	6.31	7.66
Prescribed contribution for next year (12 months)	-	1.58

Maturity analysis of the benefit payments	As at March 31, 2026	As at March 31, 2025
1st following year	1.46	1.52
2nd following year	0.53	1.20
3rd following year	0.73	1.02
4th following year	0.68	0.89
5th following year	0.54	0.91
Sum of years 6 to 10	2.36	3.22
Sum of years 11 and above	3.83	N.A.

Sensitivity analysis	As at March 31, 2026	As at March 31, 2025
PBO on current assumptions	6.30	7.66
Delta effect of +1% change in rate of discounting	(0.30)	(0.17)
Delta effect of -1% change in rate of discounting	0.34	0.18
Delta effect of +1% change in rate of salary increase	0.18	0.06
Delta effect of -1% change in rate of salary increase	(0.17)	(0.06)
Delta effect of +1% change in rate of employee turnover	0.08	0.01
Delta effect of -1% change in rate of employee turnover	(0.08)	(0.02)

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28.2 Defined Contribution Plans:
The Company has recognised the following amounts as an expense and included in the Employee Benefits Expenses.

(₹ in Crore)

Particulars	2025-2026	2024-2025
Contribution to provident fund	0.59	0.98
Total	**0.59**	**0.98**

Note 29. Other Expenses

(₹ in Crore)

Particulars	2025-2026	2024-2025
Operations, treasury and fund management expenses	16.95	16.52
Rent and energy cost	0.53	1.22
Insurance	0.21	-
Repairs & maintenance	0.79	0.97
Marketing, advertisement and business promotion expenses	3.85	3.17
Travelling & conveyance	3.22	3.28
Legal & professional fees	2.40	3.16
Communication	0.82	0.38
Software charges / Technology cost	12.80	10.12
Office & other expenses	2.09	2.64
Loss on sale of Property, plant and equipment	-	0.14
Remuneration to Auditors :		
Audit fees	0.20	0.06
Certification expenses	-	0.01
Out of pocket expenses	0.01	-
Corporate social responsibility expenses (include donation ₹ 0.11 Crores of Current Year) (Refer Note 33)	1.25	0.87
Total	**45.12**	**42.55**

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Note 30. Income taxes

Disclosure pursuant to Ind AS 12 "Income Taxes"

(a) Major components of tax expense/ (income) (Total Operations)

(₹ in Crore)

Sr. No.	Particulars	2025-2026	2024-2025
	Statement of Profit and Loss:		
(a)	Profit and Loss section:		
	(i) Current Income tax :		
	Current income tax expense	3.41	31.61
	Tax expense in respect of earlier years	0.57	-
		3.98	**31.61**
	(ii) Deferred Tax:		
	Tax expense on origination and reversal of temporary differences	0.19	(0.37)
		0.19	**(0.37)**
	Income tax expense reported in the statement of profit or loss [(i)+(ii)]	4.17	31.24
(b)	Other Comprehensive Income (OCI) Section:		
	(i) Items not to be reclassified to profit or loss in subsequent periods:		
	(A) Deferred tax expense/(income):		
	On re-measurement of defined benefit plans	0.54	0.02
	Income tax expense reported in the other comprehensive income	0.54	0.02

(b) Reconciliation of Income tax expense and accounting profit multiplied by domestic tax rate applicable in India:

(₹ in Crore)

Sr. No.	Particulars	2025-2026	2024-2025
(a)	**Profit before tax**	12.89	113.34
(b)	Income tax expense at tax rates applicable to the entity	3.24	28.53
(c)	(i) Tax on income subject to lower tax rate		
	(A) Gains on investments (including fair valuation)	(1.69)	-
	- Expenses not allowable as tax deductible as per tax laws	0.68	-
	(ii) Tax expense in respect of earlier years	0.57	-
	(iii) Tax effect on various other items	1.37	2.71
	Total effect of tax adjustments [(c) + (d) + (e)]	**0.93**	**2.71**
(d)	Tax expense recognised during the year	4.17	31.24
	Effective tax rate	**32.38%**	**27.56%**

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Note 31. Earnings Per Share:

Basic and diluted earnings per share ["EPS"] computed in accordance with INDAS 33 'Earnings per share".

Particulars		2025-2026	2024-2025
BASIC			
Profit after tax as per statement of profit and loss before other comprehensive income (₹ in Cr)	A	8.72	82.10
Weighted average number of shares subscribed	B	2,61,07,941	2,61,07,941
Face value of equity shares (in ₹) fully paid		10.00	10.00
Basic EPS (₹)	A/B	3.34	31.45
DILUTED			
Profit after tax as per statement of profit and loss before Other Comprehensive Income (₹ in Cr)	A	8.72	82.10
Weighted average number of shares subscribed	B	2,61,07,941	2,61,07,941
Add: Potential equity shares on account of conversion of dilutive instrument	C	-	-
Weighted average number of shares outstanding	D=B+C	2,61,07,941	2,61,07,941
Diluted EPS (₹)	A/D	3.34	31.45

Note 32. Capital, Other Commitments and Contingent Liabilities at Balance Sheet date:

Capital and Other Commitments

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at Mar 31, 2024
Commitments to contribute funds for the acquisition of property, plant and equipment including Intangible assets	0.02	-	-
Total	**0.02**	-	-

Contingent Liabilities

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025	As at Mar 31, 2024
Bank guarantee (Refer Note 32.1)	30.00	30.00	30.00
Total	**30.00**	**30.00**	**30.00**

32.1 Fixed deposit (excluding accrued interest) amounting to ₹ 15.00 crore (P. Y. ₹ 15.00) are pledged against bank guarantee.

Note 33. Corporate Social Responsibility

During the year 2025-26, the Company has not spent its entire liability of ₹ 1.14 crore (PY ₹ 0.60 crore). The Company is committed to support development of the country by contributing in achieving sustainable development goals and all its activities are directed towards this. Going forward these projects will be consolidated and scaled to achieve a larger and deeper impact. The key focus areas include livelihood.

(₹ in Crore)

Particulars	2025-2026	2024-2025
Amount required to be spent by the Company during the year	1.14	0.60
Amount of expenditure incurred	-	0.80
Shortfall at the end of the year	1.14	
Reason for shortfall	Ongoing Project	NA
Provision of CSR	1.14	-
Nature of CSR activities	NA	Healthcare

The Company has met part of its CSR obligations through its fellow subsidiary 360 ONE Foundation except for administrative cost directly paid by the Company Group. All donations during the year are to charitable trusts and nothing has been paid to political parties. The unspent amount (₹ 1.14 crore yet to be spent) will be transferred to unspent CSR bank account within 30 days from the end of the financial year, in accordance with the Companies Act read with the CSR Amendment Rules.

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Note 34. Disclosure Pursuant to Ind AS 107 "Financial Instruments: Disclosures"

Financial Risk Management

The Company's financial risk management is an integral part of how to plan and execute its business strategies. The Company's principal financial liabilities comprise trade and other payables, borrowing and other financial liabilities. The Company's principal financial assets include trade and other receivables, cash and cash equivalents, loans, investments and other financial assets that derive directly from its operations and Investment.

The Company is exposed to market risk, credit risk, liquidity risk etc. The Company's senior management oversees the management of these risks. The Company's senior management is overseen by the audit committee with respect to risks and facilitates appropriate financial risk governance framework for the Company. Financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The Board of Directors reviews and agrees policies for managing key risks, which are summarised below.

34A. Credit Risk

Credit risk refers to risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. Credit risk assessment on various components is described below:

1) **Loans**

The Company has outstanding loans to staff and inter corporate deposits. The Company has not made any provision on ECL as credit risk is considered insignificant on account of loans given to related parties and employees.

2) **Trade and other Receivables**

The Company's trade receivables primarily include receivables from relating to brokerage, research, investment banking and distribution fees. The Company has not made lifetime expected credit loss provision based on provision matrix which takes into account historical experience in collection and credit losses.

3) **Others**

In addition to the above, balances and deposits with banks, investments and other financial assets also have exposure to credit risk.

Credit risk on balances and deposits with banks is limited as these balances are generally held with banks with high credit ratings and/or with capital adequacy ratio above the prescribed regulatory limits.

The credit risk in respect of investments classified as Fair Value through Profit or Loss is priced at the fair value of the respective instruments.

Credit Risk on Other Financial assets is considered insignificant considering the nature of such assets and absence of counterparty risk.

34B. Liquidity Risk

Liquidity risk refers to the risk that the Company may not be able to meet its short-term financial obligations. The Company manages liquidity risk by maintaining sufficient cash and marketable securities and by having access to funding through an adequate amount of credit lines. Further, The Company has well defined Asset Liability Management (ALM) Framework with an appropriate organisational structure to regularly monitor and manage maturity profiles of financial assets and financial liabilities including debt financing plans, cash and cash equivalent instruments to ensure liquidity. The Company seeks to maintain flexibility in funding mix by way of sourcing the funds through money markets, debt markets and banks to meet its business and liquidity requirements.

The following table shows the maturity profile of Financial liabilities: (₹ in Crore)

	As at March 31, 2026					
Financial liabilities	**Total**	**Less than 1 month**	**1 months to 6 months**	**6 months to 1 year**	**Between 1 to 5 years**	**5 years and above**
Trade Payables	32.04	0.14	31.90	-	-	-
Borrowings (other than Debt securities)	114.72	99.70	15.02	-	-	-
Other financial liabilities	4.83	0.09	4.74	-	-	-
Total	**151.59**	**99.93**	**51.66**	-	-	-

For Lease Liabilities maturity refer note 14

(₹ in Crore)

	As at March 31, 2025					
Financial liabilities	**Total**	**Less than 1 month**	**1 months to 6 months**	**6 months to 1 year**	**Between 1 to 5 years**	**5 years and above**
Trade Payables	14.08	-	14.08	-	-	-
Other payables	0.66	0.66	-	-	-	-
Borrowings (other than Debt securities)	0.29	0.01	0.05	0.07	0.16	-
Total	**15.03**	**0.67**	**14.13**	**0.07**	**0.16**	-

For Lease Liabilities maturity refer note 14

(₹ in Crore)

	As at April 01, 2024					
Financial liabilities	**Total**	**Less than 1 month**	**1 months to 6 months**	**6 months to 1 year**	**Between 1 to 5 years**	**5 years and above**
Trade Payables	11.32	-	11.32	-	-	-
Other payables	1.40	1.40	-	-	-	-
Borrowings (other than Debt securities)	45.34	44.94	0.05	0.06	0.29	-
Total	**58.06**	**46.34**	**11.37**	**0.06**	**0.29**	-

34B.1 Financing arrangements

The Group has access to the following undrawn borrowing facilities at the end of the reporting period.

(₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025
Undrawn backup lines	300.30	400.00

34C. Market Risk

Market risk is the risk of any loss in future earnings, in realisable fair values or in future cash flows that may result from a change in the price of a financial instrument.

34C.1 Currency Risk

The Company does not run a proprietary trading position in foreign currencies and foreign currency denominated instruments. The Company has no exposure to foreign currencies on account of maintaining cash and cash equivalents and deposits with banks in currencies other than reporting /functional currencies.

The carrying amount of Financial assets and liabilities subject to foreign exchange risk as on March 31, 2026 (₹ in Crore)

Particulars	USD	GBP	AED	SGD	Euro	HKD
Cash and Cash Equivalents	-	#0.00	-	#0.00	#0.00	#0.00
Trade Receivables	0.44	-	-	-	-	-

Amount less than ₹100,000

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The carrying amount of Financial assets and liabilities subject to foreign exchange risk as on March 31, 2025 (₹ in Crore)

Particulars	USD	GBP	AED	SGD	Euro	HKD
Trade Payables	0.37	0.02	-	0.04	0.01	-

The carrying amount of Financial assets and liabilities subject to foreign exchange risk for as at April 01, 2024 (₹ in Crore)

Particulars	USD	GBP	AED	SGD	Euro	HKD
Trade Receivables	0.37	-	-	-	-	-
Trade Payables	0.13	#0.00		0.02	0.02	

Amount less than ₹100,000

Below is the sensitivity analysis for the year considering 1% appreciation/(depreciation):

Particulars	2025-2026	2024-2025
Increase		
Impact on Profit and Loss after tax #	0.00	#0.00
Impact on Equity	0.00	#0.00
Decrease		
Impact on Profit and Loss after tax	(0.00)	#0.00
Impact on Equity	(0.00)	#0.00

Amount less than ₹100,000

34C.2 Interest rate risk

The Company has measured interest rate risk sensitivity on financial assets and liabilities on financial instruments accounted for on amortised cost basis. Since all loans and borrowings are fixed rate there is no interest rate sensitivity

34C.3 Other Price Risk

Other price risk is related to the change in market reference price of the investments which are fair valued and exposes the Company to price risks.

The carrying amount of financial assets and liabilities subject to price risk is as below:

(₹ In Crore)

Particulars	As at March 31, 2026	As at March 31, 2025
Financial Assets		
Investments	3.56	37.31
Total	**3.56**	**37.31**

Sensitivity to change in prices of the above assets and liabilites are measured on the following parameters

Investments in Equity instruments/ Others	1% change in the NAV/price

Below is the sensitivity analysis for the year :

Particulars	2025-2026	2024-2025
Increase		
Impact on Profit and Loss after tax	0.03	0.28
Impact on Equity	0.03	0.28
Decrease		
Impact on Profit and Loss after tax	(0.03)	(0.28)
Impact on Equity	(0.03)	(0.28)

34D. Capital Management

The Company's capital management is intended to create value for shareholders. The assessment of capital level requirements are assessed having regard to long-and short term strategies of the Company and regulatory capital requirements of its businesses and constituent entities.

Note 34. Disclosure Pursuant to Ind AS 107 "Financial Instruments: Disclosures"(continued)

34E. Category Wise Classification for applicable Financial Assets and Liabilities (₹ in Crore)

Sr No.	Particulars	As at March 31, 2026				
		Measured at Amortised Cost	Measured at Cost	Measured At Fair Value through Profit or Loss (P/L)	Measured At Fair Value through Other Comprehensive Income (OCI)	Total
	Financial Assets					
(a)	Cash and cash equivalents	92.81	-	-	-	92.81
(b)	Bank balance other than (a) above	251.04	-	-	-	251.04
(c)	Receivables					
	(i) Trade receivables	12.81	-	-	-	12.81
	(ii) Other receivables	-	-	-	-	-
(d)	Loans	0.25	-	-	-	0.25
(e)	Investments	-	-	3.56	-	3.56
(f)	Other financial assets	41.41	-	-	-	41.41
	Total	**398.32**	-	**3.56**	-	**401.88**
	Financial Liabilities					
(a)	Payables					
	(i)Trade payables	32.04	-	-	-	32.04
	(ii) Other payables	0.27	-	-	-	0.27
(b)	Lease Liabilities	105.15	-	-	-	105.15
(c)	Borrowings (other than Debt securities)	114.72	-	-	-	114.72
(d)	Other financial liabilities	4.83	-	-	-	4.83
	Total	**257.01**	-	-	-	**257.01**

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(₹ In Crore)

Sr No.	Particulars	As at March 31, 2025				
		Measured at Amortised Cost	Measured at Cost	Measured At Fair Value through Profit or Loss(P/L)	Measured At Fair Value through Other Comprehensive Income (OCI)	Total
	Financial Assets					
(a)	Cash and cash equivalents	15.12	-	-	-	15.12
(b)	Bank balance other than (a) above	218.32	-	-	-	218.32
(c)	Receivables					
	(I) Trade receivables	13.45	-	-	-	13.45
	(II) Other receivables	-	-	-	-	-
(d)	Loans	7.89	-	-	-	7.89
(e)	Investments	-	20.41	16.90	-	37.31
(f)	Other financial assets	7.87	-	-	-	7.87
	Total	**262.65**	**20.41**	**16.90**	**-**	**299.96**
	Financial Liabilities					
(a)	Payables					
	(I)Trade payables					
	(i) total outstanding dues of micro enterprises and small enterprises	0.19	-	-	-	0.19
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	13.89	-	-	-	13.89
	(II) Other payables					
	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.66				0.66
(b)	Lease Liabilities	12.74	-	-	-	12.74
(c)	Borrowings (other than Debt securities)	0.29	-	-	-	0.29
	Total	**27.77**	**-**	**-**	**-**	**27.77**

(₹ In Crore)

Sr No.	Particulars	As at April 01, 2024				
		Measured at Amortised Cost	Measured at Cost	Measured At Fair Value through Profit or Loss(P/L)	Measured At Fair Value through Other Comprehensive Income (OCI)	Total
	Financial Assets					
(a)	Cash and cash equivalents	58.10	-	-	-	58.10
(b)	Bank balance other than (a) above	88.13	-	-	-	88.13
(c)	Receivables	-	-	-	-	
	(I) Trade receivables	6.98	-	-	-	6.98
	(II) Other receivables	-	-	-	-	-
(d)	Loans	12.29	-	-	-	12.29
(e)	Investments	-	20.41	49.00	-	69.41
(f)	Other financial assets	10.02	-	-	-	10.02
	Total	**175.52**	**20.41**	**49.00**	**-**	**244.93**
	Financial Liabilities					
(a)	Payables					
	(I)Trade payables					
	(i) total outstanding dues of micro enterprises and small enterprises	#0.00	-	-	-	#0.00
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	11.32	-	-	-	11.32
	(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	1.40	-	-	-	1.40
(b)	Lease Liabilities	14.47	-	-	-	14.47
(d)	Borrowings (other than Debt securities)	45.34	-	-	-	45.34
	Total	**72.53**	**-**	**-**	**-**	**72.53**

 # Amount less than ₹100,000

33E.1. Fair values of financial instruments

The Company measures fair values using the following fair value hierarchy, which reflects the significance of the inputs used in making the measurements.

– Level 1: Inputs that are quoted market prices (unadjusted) in active markets for identical instruments. This include NAVs of the schemes of mutual funds.

– Level 2: Inputs other than quoted prices included within Level 1 that are observable either directly (i.e. as prices) or indirectly (i.e. derived from prices). This category includes instruments valued using: quoted market prices in active markets for similar instruments; quoted prices for identical or similar instruments in markets that are considered less than active; or other valuation techniques in which all significant inputs are directly or indirectly observable from market data.

– Level 3: Inputs that are unobservable. This category includes all instruments for which the valuation technique includes inputs that are not observable and the unobservable inputs have a significant effect on the instrument's valuation. This category includes instruments that are valued based on quoted prices for similar instruments for which significant unobservable adjustments or assumptions are required to reflect differences between the instruments.

The Company uses widely recognised valuation methods to determine the fair value of common and simple financial instruments, such as interest rate swaps, options, which use only observable market data as far as practicable. Observable prices or model inputs are usually available in the market for listed debt and equity securities, exchange-traded derivatives and simple OTC derivatives such as interest rate swaps.

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Note 34. Disclosure Pursuant to Ind AS 107 "Financial Instruments: Disclosures"(continued)

34E. 1a. Financial instruments measured at fair value – Fair value hierarchy

The following table analyses financial instruments measured at fair value at the reporting date, by the level in the fair value hierarchy into which the fair value measurement is categorised. The amounts are based on the values recognised in the statement of financial position. The fair values include any deferred differences between the transaction price and the fair value on initial recognition when the fair value is based on a valuation technique that uses unobservable inputs.

(₹ in Crore)

Financial instruments measured at fair value	Recurring fair value measurements at March 31, 2026			
	Level 1	Level 2	Level 3	Total
Financial Assets				
Investments in Equity instruments- Others	3.06	-	0.25	**3.31**
Investments in Others	-	-	0.25	**0.25**
Total Assets	**3.06**	-	**0.50**	**3.56**

(₹ in Crore)

Financial instruments measured at fair value	Recurring fair value measurements at March 31, 2025			
	Level 1	Level 2	Level 3	Total
Financial Assets				
Investments in Equity Shares	7.13	-	9.52	16.65
Investments in Others	-	-	0.25	0.25
Total Assets	**7.13**	-	**9.77**	**16.90**

(₹ in Crore)

Financial instruments measured at fair value	Recurring fair value measurements as at April 01, 2024			
	Level 1	Level 2	Level 3	Total
Financial Assets				
Investments in Equity Shares	35.02	-	13.73	48.75
Investments in Others	-	-	0.25	0.25
Total Assets	**35.02**	-	**13.98**	**49.00**

Reconciliation of Level 3 fair value measurements (₹ in Crore)

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Balance	9.77	13.98
Total gains or losses		
- in profit or loss	(4.02)	-
MTM (Loss) / Gain	-	-
Purchases	-	-
Disposal/ Settlements	5.24	4.21
Closing Balance	**0.50**	**9.77**

34E. 1b Fair value of financial assets and financial liabilities measured at amortised cost

(₹ in Crore)

Financial Assets and liabilities which are measured at amortised cost for which fair values are disclosed	As at March 31, 2026		As at March 31, 2025		As at April 01, 2024	
	Carrying Value	Fair Value	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial Assets						
Cash and cash equivalents	92.81	92.81	15.12	15.12	58.10	58.10
Bank balance other than above	251.04	251.04	218.32	218.32	88.13	88.13
Receivables						
(i) Trade receivables	12.81	12.81	13.45	13.45	6.98	6.98
(ii) Other receivables	-	-	-	-	-	-
Loans	0.25	0.25	7.89	7.89	12.29	12.29
Investments	-	-	-	-	-	-
Other financial assets	41.41	41.41	7.87	7.87	10.02	10.02
Financial Liabilities						
(i)Trade payables	32.04	32.04	-	-	11.32	11.32
(ii) Other payables	0.27	0.27	-	-	1.40	1.40
Lease Liabilities	105.15	105.15	12.74	12.74	14.47	14.47
Borrowings (other than Debt securities)	114.72	114.72	0.29	0.29	45.34	45.34

Financial assets measured at amortised cost:

The carrying amounts of cash and cash equivalents and other bank balances, trade and other receivables, loans and other financial assets are considered to be the same as their fair values due to their short term nature.

Financial liabilities measured at amortised cost:

The carrying amounts of trade payables, borrowings and other financial liabilities are considered to be the same as their fair values due to their short term nature.

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Note 35. Related Party Disclosures:
Related party disclosures for the year ended March 31, 2026

a) List of Related Parties: *

Nature of relationship	Name of party
Director/ Key Managerial Personel	Mr. Saahil Murarka, Managing Director
	Mr. Jitendra Ssoni, Director & CFO
	Mr. Omprakash Tripathy, Company Secretary (upto March 06, 2026)
	Mr. Rohit Bhat, Director
Parent Company	360 ONE WAM Limited (w.e.f. May 27, 2025)
Subsidiaries	B & K Securities Pte Limited Singapore
	B & K Securities Limited U.K. (upto December 16, 2025)
Other Related Parties	Batlivala & Karani Finserv Private Limited (upto May 26, 2025)
	M.M. Murarka Share & Securities Private Limited (upto May 26, 2025)
	Batlivala & Karani Capital Private Limited (upto May 26, 2025)
	Batlivala & Karani Resources Management Private Limited (upto May 26, 2025)
	BK Fianancial Consultant Private Limited (upto May 26, 2025)
	Maximus Investment Advisory Private Limited (upto May 26, 2025)
	Panna & Prajna Art Advisory Private Limited (upto May 26, 2025)
	Neem Tree Insurance Broking & Advisory Private Limited (upto May 26, 2025)
	Krypton Intra Private Limited (upto May 26, 2025)
Fellow subsidiaries	360 ONE Alternate Asset Management Limited (w.e.f. May 27, 2025)
	360 ONE Asset Management (Mauritius) Limited (w.e.f. May 27, 2025)
	360 ONE Asset Management Limited (w.e.f. May 27, 2025)
	360 ONE Asset Trustee Limited (w.e.f. May 27, 2025)
	360 ONE Capital (Canada) Limited (w.e.f. May 27, 2025)
	360 ONE Capital Pte. Limited (w.e.f. May 27, 2025)
	360 ONE Distribution Services Limited (w.e.f. May 27, 2025)
	360 One Foundation (w.e.f. May 27, 2025)
	360 ONE Global Asset Management (IFSC) Limited (Subsidiary of 360 ONE Asset Management Limited w.e.f. December 23, 2025)
	360 ONE IFSC Limited (w.e.f. May 27, 2025)
	360 ONE INC. (w.e.f. May 27, 2025)
	360 ONE Investment Adviser and Trustee Services Limited (w.e.f. May 27, 2025)
	360 ONE Portfolio Managers Limited (w.e.f. May 27, 2025)
	360 ONE Prime Limited (w.e.f. May 27, 2025)
	360 ONE Private Wealth (Dubai) Limited (w.e.f. May 27, 2025)
	360 ONE Treasury Solutions Private Limited (formerly known as Batlivala & Karani Finserv Private Limited)
	Banayan Tree Services Limited (w.e.f. May 27, 2025)
	Moneygoals Solutions Limited (w.e.f. May 27, 2025)

*The above list includes other related parties with whom the transactions have been carried out during the reporting and previous period.

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Note 35. Related Party Disclosures:

b) Significant Transactions with Related Parties & Disclosures for the year ended March 31, 2026

(₹ In Crore)

Sr no	Nature of transations	Nature of relationship	For the year ended March 31, 2026	For the year ended March 31, 2025
1	**ICD taken**			
	360 ONE WAM Limited	Parent	38.05	-
2	**ICD repaid**			
	360 ONE WAM Limited	Parent	23.05	-
3	**ICD given**			
	360 ONE WAM Limited	Parent	46.14	-
4	**ICD repaid**			
	360 ONE WAM Limited	Parent	46.14	-
	Interest income on ICD			
	360 ONE WAM Limited	Parent	0.41	-
	Interest expenses on ICD			
	360 ONE WAM Limited	Parent	0.91	-
	Fees earned for services rendered			
	360 ONE Distribution Services Limited	Fellow Subsidiaries	0.12	-
3	**Other funds received**			
	360 ONE Treasury Solutions Private Limited	Fellow Subsidiaries	0.78	-
	360 ONE Distribution Services Limited	Fellow Subsidiaries	0.03	-
	Other funds paid			
	360 ONE WAM Limited	Parent	12.81	
	360 ONE Distribution Services Limited	Fellow Subsidiaries	0.01	
	MM Murararka Shares and Securities	Other Related Parties	-	0.05
	MM Murararka & sons (HUF)	Other Related Parties	-	0.04
	Batlivala & Karani	Other Related Parties	-	0.22
	Amount due to / from related parties (Closing Balances)			
	Loan Given			
	Maximus Investment Advisory Private Limited	Subsidiary	-	1.66
	Panna & Prajna Art Advisory Private Limited	Subsidiary	-	0.03
	Batlivala & Karani Capital Private Limited	Other Related Parties	-	4.78
	Jitendra Ssoni	Director/KMP	#0.00	-
	ICD taken			
	360 ONE WAM Limited	Parent	15.00	-
	Sundry Payables - others			
	360 ONE WAM Limited	Parent	4.05	-
	360 ONE Treasury Solutions Private Limited	Fellow Subsidiaries	0.71	-
	B & K Securities Pte Ltd. Singapore	Subsidiary	-	0.07
	Salaries and other employee benefits to whole time directors and other KMPs		19.66	3.05

Amount less than ₹100,000

Information relating to remuneration paid to key managerial person mentioned above excludes provision made for gratuity and provision made for bonus which are provided for company as a whole.

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Note 36.1. Maturity analysis of assets and liabilities as at March 31, 2026

(₹ in Crore)

SR. No.	Particulars	Within 12 months	After 12 months	Total
	ASSETS			
1	**Financial Assets**			
(a)	Cash and cash equivalents	92.81	-	92.81
(b)	Bank balance other than (a) above *	-	251.04	251.04
(c)	Receivables			
	(I) Trade receivables	12.81	-	12.81
	(II) Other receivables	-	-	-
(d)	Loans	0.06	0.19	0.25
(e)	Investments	3.56	-	3.56
(f)	Other financial assets	-	41.41	41.41
2	**Non-Financial Assets**			
(a)	Current tax assets (net)	-	5.67	5.67
(b)	Property, plant and equipment	-	8.16	8.16
(c)	Capital work-in-progress	-	-	-
(d)	Intangible assets under development	-	-	-
(e)	Goodwill	-	-	-
(f)	Other intangible assets	-	0.88	0.88
(g)	Right of Use Assets	-	108.58	108.58
(h)	Other non-financial assets	5.57	0.05	5.62
	Total Assets	**114.81**	**415.97**	**530.78**
	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	32.04	-	32.04
	(II) Other payables			
	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.27	-	0.27
(b)	Lease Liabilities	3.97	101.18	105.15
(c)	Debt securities	-	-	-
(d)	Borrowings (other than debt securities)	114.72	-	114.72
(d)	Other financial liabilities	4.83	-	4.83
2	**Non-Financial Liabilities**			
(a)	Current tax liabilities (net)	0.10	-	0.10
(b)	Provisions	0.02	0.09	0.11
(c)	Deferred tax liabilities (net)	-	0.35	0.35
(d)	Other non-financial liabilities	1.91	-	1.91
	Total Liabilities	**157.86**	**101.62**	**259.48**

* The bank balance after 12 months includes Fixed Deposits lien marked against bank guarantee which are not readily available for realisation.

As at the reporting date, the Company's current liabilities exceeded its current assets. The said position is primarily attributable to temporary timing differences in the working capital cycle and year-end financial arrangements. Based on available financing facilities, management believes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business.

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360 ONE Capital Market Private Limited ★

360 ONE CAPITAL MARKET PRIVATE LIMITED (Formerly Batlivala & Karani Securities India Private Limited)
CIN : U67120WB1998PTC087160
Notes forming part of Financial Statements for the year ended March 31, 2026

Note 36.2. Maturity analysis of assets and liabilities as at March 31, 2025

(₹ in Crore)

SR. No.	Particulars	Within 12 months	After 12 months	Total
	ASSETS			
1	**Financial Assets**			
(a)	Cash and cash equivalents	15.12	-	15.12
(b)	Bank balance other than (a) above	-	218.32	218.32
(c)	Receivables			
	(I) Trade receivables	13.45	-	13.45
	(II) Other receivables	-	-	-
(d)	Loans	0.22	7.67	7.89
(e)	Investments	16.90	20.41	37.31
(f)	Other financial assets	-	7.87	7.87
2	**Non-Financial Assets**			
(a)	Current tax assets (net)	-	-	-
(b)	Deferred tax assets (net)	-	0.38	0.38
(c)	Property, plant and equipment	-	7.51	7.51
(d)	Other intangible assets	-	1.82	1.82
(e)	Right of Use Assets	-	12.03	12.03
(f)	Other non-financial assets	2.80	0.09	2.89
	Total Assets	**48.49**	**276.09**	**324.58**
	LIABILITIES			
1	**Financial Liabilities**			
(a)	Payables			
	(I)Trade payables			
	(i) total outstanding dues of micro enterprises and small enterprises	0.19	-	0.19
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	13.89	-	13.89
	(II) Other payables			
	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.66	-	0.66
(b)	Lease Liabilities	3.96	8.78	12.74
(c)	Borrowings (Other than Debt Securities)	0.13	0.16	0.29
(d)	Other financial liabilities	-	-	-
2	**Non-Financial Liabilities**			
(a)	Current tax liabilities (net)	23.77	-	23.77
(b)	Provisions	0.86	0.14	1.00
(c)	Deferred tax liabilities (net)	-	-	-
(d)	Other non-financial liabilities	11.06	-	11.06
	Total Liabilities	**54.52**	**9.08**	**63.60**

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Notes forming part of Financial Statements for the year ended March 31, 2026

Note 36.3. Maturity analysis of assets and liabilities as at April 01, 2024

(₹ in Crore)

SR. No.	Particulars	Within 12 months	After 12 months	Total
	ASSETS			
1	**Financial Assets**			
(a)	Cash and cash equivalents	58.10	-	58.10
(b)	Bank balance other than (a) above	-	88.13	88.13
(c)	Receivables			
	(I) Trade receivables	6.97	-	6.97
	(II) Other receivables	-	-	-
(d)	Loans	0.17	12.12	12.29
(e)	Investments	49.00	20.41	69.41
(f)	Other financial assets	-	10.02	10.02
2	**Non-Financial Assets**			
(a)	Current tax assets (net)	-	-	-
(b)	Deferred tax assets (net)	-	0.03	0.03
(c)	Property, plant and equipment	-	5.28	5.28
(d)	Other intangible assets	-	1.38	1.38
(e)	Right of Use Assets	-	14.47	14.47
(f)	Other non-financial assets	3.52	-	3.52
	Total Assets	**117.76**	**151.84**	**269.60**
	LIABILITIES			
1	**Financial Liabilities**			
(a)	Payables			
	(I)Trade payables			
	(i) total outstanding dues of micro enterprises and small enterprises	#0.00	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	11.32	-	11.32
	(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	1.40	-	1.40
(b)	Lease Liabilities	2.54	11.93	14.47
(c)	Borrowings (Other than Debt Securities)	45.05	0.29	45.34
(d)	Other financial liabilities	-	-	-
2	**Non-Financial Liabilities**			
(a)	Current tax liabilities (net)	8.83	-	8.83
(b)	Provisions	0.61	-	0.61
(c)	Deferred tax liabilities (net)	-	-	-
(d)	Other non-financial liabilities	8.81	-	8.81
	Total Liabilities	**78.56**	**12.22**	**90.78**

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Notes forming part of Financial Statements for the year ended March 31, 2026

Note 37. Segment Reporting

The Company's main business is distribution business comprising of, inter-alia, broking and distribution of financial products and all revolve around the same. 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. Since the business operations of the Company are primarily concentrated in India, the Company is considered to operate only in the domestic segment and therefore there is no reportable geographic segment

Note 38. Other Statutory Information

1. The Company does not hold any immovable property as on March 31, 2026, March 31, 2025 and April 01, 2024, whose title deeds are not in the favour of the Company.

2. The Company has not revalued its Property, Plant and Equipment in current year and previous year.

3. No proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder, as at March 31, 2026, March 31, 2025 and April 01, 2024.

4. The Company is not a declared wilful defaulter by any bank or financial Institution or other lender, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India, during the year ended March 31, 2026 and March 31, 2025.

5. The Company does not have any transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956 during the year ended March 31, 2026 and March 31, 2025.

6. There have been no transactions which have not been recorded in the books of account, that have been surrendered or disclosed as income during the year ended March 31, 2026, March 31, 2025, in the tax assessments under the Income Tax Act, 1961. There have been no previously unrecorded income and related assets which were to be properly recorded in the books of account during the year ended March 31, 2026 and March 31, 2025.

7. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

8. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

9. The Company has not traded or invested in Crypto currency or Virtual Currency during the year ended March 31, 2026 and March 31, 2025.

10. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

11. Considering that the Company is in the business of distribution and broking services, investment banking and research, the analytical ratios related to Capital to Risk Weighted Assets Ratio (CRAR), Tier I CRAR,Tier II CRAR and Liquidity Coverage Ratios are not applicable.

12. The Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems except that the evidence of whether audit trail feature is enabled at the database level insofar as it relates to a certain software used for recording and processing trade details was not in possession of the management. Further, no instance of audit trail feature being tampered with was noted in respect of accounting software(s) where the audit trail has been enabled. Additionally, the audit trail of prior year(s) has been preserved by the Company as per the statutory requirements for record retention to the extent it was enabled and recorded in the respective years.

13. The Company has complied with the Rule 3 of Companies (Accounts) Rules, 2014 amended on August 05, 2022 relating to maintenance of electronic books of account and other relevant books and papers. The Company's books of accounts and relevant books and papers are accessible in India at all times and backup of accounts and other relevant books and papers are maintained in electronic mode within India and kept in servers physically located in India on daily basis.

14. For the current financial year quarterly statemnets of current assets filed with banks on the basis of security of current assets are in agreement with the books of account.

Note 39. Events after reporting period

There were no significant events from the date of financial statements till the date of adoption of accounts, that require disclosure in these financial statements.

Note 40. The FY2025 IGAAP financial statements, audited by the predecessor auditor (unmodified opinion dated June 13, 2025), have been transitioned to Ind AS per Note 4, with the related adjustments reviewed by the current auditor.

Note 41. The Government of India has announced the implementation of four new Labour Codes, namely, the Code on Wages-2019, the Code on Social Security-2020, the Industrial Relations Code-2020, and the Occupational Safety, Health and Working Conditions Code-2020 (collectively referred to as the "New Labour Codes") with effect from November 21, 2025. While the codes are effective from specified date, the detailed rules are pending for issuance. To comply with the above, the Company has assessed its employee benefit obligations based on the revised definition of wages in line with the New Labour Codes. The Company has already estimated and accounted for its increased obligations in accordance with Ind AS 19 – 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI') in its consolidated financial results during the year ended March 31, 2026. The Company continues to monitor developments and will re-assess impact, if any, based on the final rules.

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Note 42. Previous year figures have been reclassified, where necessary, to conform to the current year presentation. Management has assessed that such reclassifications are not material, and accordingly, detailed quantification has not been disclosed. There is no impact on profit, total comprehensive income or net assets.

For S. R. Batllbol & Co. LLP.
Chartered Accountants
Firm's registration number: 301003E/E300005

per Shrawan Jalan
Partner
Membership No.102102

Place : Mumbai
Date : April 20, 2026

For and on behalf of the Board of Directors

Saahll Murarka
Managing Director
(DIN: 06717827)

Jltendra Ssonl
Director & Chief Financial Officer
(DIN: 05180177)

Place : Mumbai
Date : April 20, 2026

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