

# 360 ONE PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF 360 ONE WAM LIMITED)

May 02 , 2023

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

**Subject: - Security Cover Certificate**

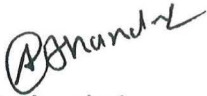
**Ref: Regulation 54 (3) and 56 (1) (d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

Dear Sir(s)/Madam(s),

Pursuant to Regulation 54(3) and 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed certificate by statutory auditors of the Company regarding maintenance of Security cover for the listed non-convertible debentures issued by the Company on private placement basis, as on March 31, 2023.

Please take the same on your record.

**For 360 ONE Prime Limited**  
(formerly known as IFL Wealth Prime Limited)



**Amit Bhandari**  
Company Secretary  
Membership No: A25871  
Email: [nbfc-compliance@iiflw.com](mailto:nbfc-compliance@iiflw.com)



**360 ONE PRIME LIMITED** (formerly known as IIFL Wealth Prime Limited)

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

Tel (91-22) 4876 5600 Fax (91-22) 4646 4706 Email [nbfc-compliance@iiflw.com](mailto:nbfc-compliance@iiflw.com) [www.iiflwealthprime.com](http://www.iiflwealthprime.com)

AMFI-Registered Mutual Fund Distributor

CIN: U65990MH1994PLC080646

360 ONE PRIME LIMITED  
(FORMERLY KNOWN AS IFL WEALTH PRIME LIMITED)

Annexure II

Rs in Crore

Column A	Column B	Column C <sup>1</sup>	Column D <sup>2</sup>	Column E <sup>3</sup>	Column F <sup>4</sup>	Column G <sup>5</sup>	Column H <sup>6</sup>	Column I <sup>7</sup>	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari-passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value=(K+L+M+N)
		Book Value	Book Value	Yes/No	Book Value	Book Value								
ASSETS														
Property, Plant and Equipment				Yes		0.10	0.65		0.75				0.10	0.10
Capital Work-in-Progress														
Right of Use Assets														
Goodwill														
Intangible Assets														
Intangible Assets under Development														
Investments (Note 4)				Yes		2,422.88	-		2,422.88					
Loans (Note 5)				Yes	3,969.18		866.86		4,836.04				3,921.85	3,921.85
Inventories														
Trade Receivables							17.54		17.54					
Cash and Cash Equivalents							314.67		314.67					
Bank Balances other than Cash and Cash Equivalents														
Others							100.45		100.45					
<b>Total</b>					3,969.18	2,422.98	1,300.17		7,692.33				3,921.95	3,921.95



*Randhi*



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Rs in Crore

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Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari-Passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value=(K+L+M+N)
		Book Value	Book Value	Yes/No	Book Value	Book Value								
<b>LIABILITIES</b>														
Debt securities to which this certificate pertains				Yes	3,921.95				3,921.95				3,921.95	3,921.95
Other debt sharing pari-passu charge with above debt					201.40				201.40					
Other Debt														
Subordinated debt							155.64		155.64					
Borrowings														
Bank														
Debt Securities		not to be filled					1,391.90		1,391.90					
Others														
Trade payables							9.54		9.54					
Lease Liabilities														
Provisions							1.14		1.14					
Others							145.10		145.10					
<b>Total</b>					<b>4,123.35</b>		<b>1,703.32</b>		<b>5,826.67</b>				<b>3,921.95</b>	<b>3,921.95</b>
Cover on Book Value					1.00									
Cover on Market Value <sup>ix</sup>													1.00	1.00
		Exclusive Security Cover Ratio	NA		Pari-Passu Security Cover Ratio (Refer Note 6)									Refer Note 3

Footnote:

- Security Cover Ratio pertains to Listed Secured Non Convertible Debentures (NCDs) and Listed Secured Market Linked Debentures (MLDs) only.
- Debt securities to which this certificate pertains are secured by way of pari passu charge against eligible receivables against Loans, Investment and Land at such value as recognised in the audited financial statement. Since, Loan is a asset in the form of the receivables, market value cannot be ascertained and hence the book value has been considered in the above table.
- Amounts pertaining to assets have been restricted to 1x (i.e the stipulated security cover) for the purpose of computation of Security cover.
- The above values are the carrying values which have been extracted from the audited financial statements for the year ended March 31, 2023
- Excluding accrued interest and expected credit loss
- The ratio has been calculated only related to secured NCD's and MLD's



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