



# **Business Responsibility and Sustainability Report (BRSR)**

# Business Responsibility and Sustainability Report (BRSR)

## SECTION A: GENERAL DISCLOSURES

### I. DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Company	L74140MH2008PLC177884
2	Name of the Listed Entity	360 ONE WAM LIMITED ("Company" and formerly known as IIFL Wealth Management Limited)
3	Year of incorporation Date of incorporation	Financial year 2007-08 January 17, 2008
4	Registered office address	360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai – 400013
5	Corporate address	360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai – 400013
6	E-mail	sustainability@360.one
7	Telephone	+91-22-48765600
8	Website	www.360.one
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid-up Capital (as on March 31, 2024)	Rs. 35,88,62,640/- comprising of 35,88,62,640 Equity Shares of Re. 1/- each
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Rohit Bhave Designation: Company Secretary & Compliance Officer Address: 360 ONE Centre, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai – 400013 Tel.: +91-22-48765600 Fax: + 91-22-46464706 Email: sustainability@360.one Website: www.360.one
13	Reporting boundary	This report details the Environment, Social and Governance ("ESG") performance of the Company and its subsidiaries (collectively referred to as "360 ONE" or "Organisation") for the financial year 2023-24. The data in this Report pertains to 360 ONE's domestic operations.
14	Name of assurance provider	Not applicable.  With reference to SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and in accordance with the market capitalization of the Company as on March 31, 2024, the Company is not required to undertake reasonable assurance of BRSR Core for the financial year 2023-24. Accordingly, the Company has not appointed an assurance provider.
15	Type of assurance obtained	Not applicable.  With reference to SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and in accordance with the market capitalization of the Company as on March 31, 2024, the Company is not required to undertake reasonable assurance of BRSR Core for the financial year 2023-24. Accordingly, the Company has not obtained any assurance.

### II. PRODUCTS/SERVICES

#### 16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Company
1	Financial and insurance service	Financial advisory, brokerage and consultancy services	100%

17. Products/Services sold by the Company (accounting for 90% of the Company's Turnover):

S. No.	Product/Service	Description of Business Activity	NIC Code	% of total Turnover contributed
1	Financial and insurance service	Financial advisory, brokerage and consultancy services	64990*	100%

\*Source: National Industrial Classification for India 2008 (NIC-2008)

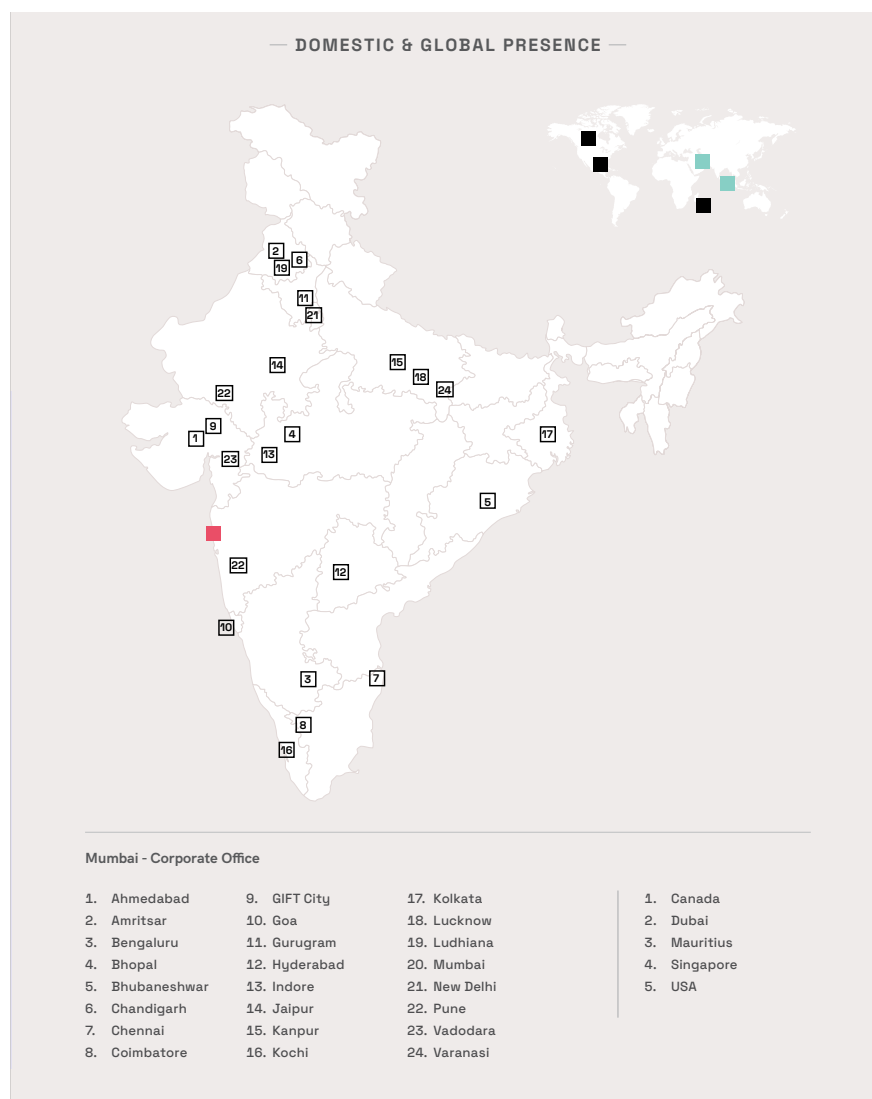
III. OPERATIONS

18. Number of locations where plants and / or operations / offices of the Organisation are situated:

Location	Number of plants*	Number of offices / operations	Total
National	Nil	26	26
International	Nil	5	5

\*The Organisation is into financial services and does not undertake any manufacturing activity.

360 ONE has a thriving network of physical and digital customer touchpoints across the country. This helps 360 ONE stay closer to its customers as well as drive development for the communities. The offices and touchpoints span 26 locations across India and 5 international offices enabling 360 ONE to foster close relationships with its customers and ensure utmost customer satisfaction. 360 ONE also continues to invest in expanding its digital capabilities to complement the physical reach, as well as further enhance its efficiency and customer experience.



## 19. Markets served by the Organisation:

### a. Number of locations

Locations	Number
National (No. of States and Union Territories)	16
International (No. of Countries)	5

### b. What is the contribution of exports as a percentage of the total turnover of the Company ?

0.93% of the Company's total turnover (on a standalone basis)

### c. A brief on types of customers

360 ONE believes in making investments for long-term, creating lasting relationships and providing benefits to its clients, investors, and employees. 360 ONE caters to customers across a wide spectrum of its business portfolio. Organisation's Customers can be segmented as per the following verticals:

The **Wealth Management business** serves the highly specialized and sophisticated needs of high networth individuals (HNIs) and ultra-high networth individuals (UHNIs), family offices, and institutional clients through a comprehensive range of tailored wealth management solutions.

The **Asset Management business** serves clients from all the segments such as UHNI, HNI, institutional and retail market. It offers diverse suite of investment products and solutions such as alternate investments, mutual funds and portfolio management schemes.

The **Estate Planning business** aims to meet highly specialized needs of clients such as UHNI and HNI to facilitate the generational planning and asset transfer along with investment management for personal and business assets.

The **Lending business** caters customers across the spectrum of structured leverage by providing access to capital to streamline market investments, achieve short-term working capital requirements, early-stage debt and to undertake large acquisitions.

## IV. EMPLOYEES

### 20. Details as at the end of Financial Year 2023-24:

#### a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	1226	834	68%	392	32%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total employees (D + E)	1226*	834	68%	392	32%
<b>WORKERS</b>						
4.	Permanent (F)	Not applicable #				
5.	Other than Permanent (G)					
6.	Total workers (F + G)					

\*Total number of employees include employees of all the subsidiaries of 360 ONE WAM LIMITED i.e. domestic and international.

# Note: The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

#### b. Differently abled Employees and workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES*</b>						
1.	Permanent (D)	0	0	0.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total differently abled employees (D + E)	0	0	0.00%	0	0.00%

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)		Not applicable#			
5.	Other than permanent (G)					
6.	Total differently abled workers (F + G)					

\*Total number of employees include employees of all the subsidiaries of 360 ONE WAM LIMITED i.e. domestic and international.

# Note: The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

## 21. Participation/Inclusion/Representation of women (as on March 31, 2024)

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors of the Company	11	1	9.09%
Key Management Personnel of the Company	3	0	0.00%

## 22. Turnover rate for permanent employees and workers

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees*	12.8%	10.7%	12.1%	18%	17%	17%	19%	18%	22%
Permanent Workers	Not applicable#								

\*Total number of employees include employees of all the subsidiaries of 360 ONE WAM LIMITED i.e. domestic and international.

# Note: The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

## V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

### 23. (a) Names of holding / subsidiary / associate companies / joint ventures

S.N.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Organisation? (Yes/No)
1.	360 ONE Distribution Services Limited (formerly known as IIFL Wealth Distribution Services Limited)	Wholly owned Subsidiary	100	Yes
2.	360 ONE Portfolio Managers Limited (formerly known as IIFL Wealth Portfolio Managers Limited)	Wholly owned Subsidiary	100	Yes
3.	360 ONE Prime Limited (formerly known IIFL Wealth Prime Limited)	Wholly owned Subsidiary	100	Yes
4.	360 ONE Investment Adviser and Trustee Services Limited (formerly known as IIFL Investment Adviser and Trustee Services Limited)	Wholly owned Subsidiary	100	Yes
5.	360 ONE Asset Management Limited (formerly known as IIFL Asset Management Limited)	Wholly owned Subsidiary	100	Yes
6.	360 ONE Alternates Asset Management Limited	Wholly owned Subsidiary	100	Yes
7.	MAVM Angels Network Private Limited	Wholly owned Subsidiary	100	Yes
8.	360 ONE IFSC Limited (formerly known as IIFL Wealth Securities IFSC Limited)	Wholly owned Subsidiary	100	Yes

S.N.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Organisation? (Yes/No)
9.	360 ONE Asset Trustee Limited (formerly known as IIFL Trustee Limited)	Wholly owned Subsidiary	100	Yes
10.	360 ONE Foundation (formerly known as IIFLW CSR Foundation)	Wholly owned Subsidiary	100	Yes
11.	360 ONE Capital Pte Ltd. (formerly known as IIFL Capital Pte. Ltd.)	Wholly owned Subsidiary	100	Yes
12.	360 ONE Private Wealth (Dubai) Limited (formerly known as IIFL Private Wealth Management (Dubai) Limited)	Wholly owned Subsidiary	100	Yes
13.	360 ONE Capital (Canada) Limited (formerly known as IIFL Capital (Canada) Limited)	Wholly owned Subsidiary	100	Yes
14.	360 ONE Inc. (formerly known as IIFL Inc.)	Wholly owned Subsidiary	100	Yes
15.	360 ONE Asset Management (Mauritius) Limited (formerly known as IIFL Asset Management (Mauritius) Limited)	Wholly owned Subsidiary	100	Yes

## VI. CSR DETAILS

24(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes, CSR is applicable to the Company as per section 135 of Companies Act, 2013.
24(ii)	Turnover (on consolidated basis)	Rs. 2,507.03 crore
24(iii)	Net worth (on consolidated basis)	Rs. 3,449.73 crore

CSR spent on standalone basis during FY 2023-24: Rs. 2,92,99,432/-

CSR spent on consolidated basis during FY 2023-24: Rs. 14,16,69,226/-

## VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

### 25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)  <i>(If yes, then provide web-link for grievance redress policy)</i>	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf</a>	Nil	Nil	Nil	Nil	Nil	Nil
Shareholder	Yes <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf</a>	1	0	Complaint resolved	Nil	Nil	Nil
Employees and workers	Yes Please refer answer to question no.6 in principle 3.	1	0	Complaint resolved	Nil	Nil	Nil
Customers	Yes <a href="https://archive.iiflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf">https://archive.iiflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf</a>	31	Nil	Nil	31	Nil	Nil
Value Chain Partners	No	Nil	Nil	Nil	Nil	Nil	Nil

## 26. Overview of the Organisation’s material responsible business conduct issues

The methodology adopted by 360 ONE in financial year 2021-22, for the identification of the material ESG topics included peer and sectoral analysis along with inputs from the global frameworks and standards. The relevant topics underwent a survey exercise where all the identified groups of internal and external stakeholders were included. The said relevant topics were reviewed in the year 2022-23. Based on the above exercise, following ESG factors were identified that were material to the stakeholders and business operations:

Environment	Social	Governance
Carbon footprint	Customer relationship management	Brand reputation, Ethics, Transparency and Trust
Climate change strategy	Human rights, diversity and inclusion and equal opportunity	Legal and regulatory compliance and Corporate Governance
Responsible Investment and ESG Related Products	Health and Safety	Enterprise Risk Management
	Talent Management, Employee Engagement, Work Culture	Data Privacy and Security
	Community development	

360 ONE has identified the following material responsible business conduct and sustainability issues:

S. N.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
1	Business conduct – Mis-selling: we need to sell / advise products to clients that match their risk appetite and financial goals	Risk	This is a key determinant of client confidence.	Risk appetite questionnaire	Indirect financial impact because of loss of reputation / client confidence and exit of Assets under Management (“AUM”).
2	Business Conduct - Conflicted and Related Party Transactions: where transactions happen between related parties or between a client entity / fund and a 360 ONE entity	Risk	Loss to shareholders / clients	All related party transactions are approved by the Audit Committee / Board as per requirements of the Companies Act, 2013. For conflicted transactions, there is a Conflict Resolution Advisory Board that ensures that such transactions are done at arm’s length.	Possible claims from shareholders /clients if transactions are not done at arm’s length basis.

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below. The **Principle Specific Notes** with respect to the Policies formulated by the Organisation are also mentioned below.

	Principle	Principle Specific Notes
P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable	<p>360 ONE has in place following policies that aim to ensure that the Organisation, management, and employees conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable:</p> <ol style="list-style-type: none"> <li>1. Environmental, Social and Governance (ESG) Policy, approved by the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_ESG_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_ESG_Policy.pdf</a>,</li> <li>2. Code of Conduct, approved by the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_IR_Code_of_Conduct_Sr_Mgmt_Personnel.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_IR_Code_of_Conduct_Sr_Mgmt_Personnel.pdf</a>,</li> <li>3. Policy on Vigil Mechanism and Whistle Blower Mechanism, approved by the Audit Committee of the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Policy_on_vigil_mechanism_and_whistle_blower_mechanism.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Policy_on_vigil_mechanism_and_whistle_blower_mechanism.pdf</a>,</li> <li>4. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information, approved by the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_Code_of_Fair_Disclosure_of_UPSI.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_Code_of_Fair_Disclosure_of_UPSI.pdf</a>,</li> <li>5. Anti-Money Laundering Policy, approved by the Board and available at: <a href="https://www.360.one/wealth-management/dsl/documents/AML-Policy-April2024.pdf">https://www.360.one/wealth-management/dsl/documents/AML-Policy-April2024.pdf</a>,</li> <li>6. Information and Cyber Security Policy, approved by the Board and Information Technology Strategy Committee of the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_ICS_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_ICS_Policy.pdf</a>,</li> <li>7. Policy on Related Party Transactions, approved by the Board and Audit Committee of the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_RPT_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_RPT_Policy.pdf</a>,</li> <li>8. Tax Policy and Governance, approved by the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_Tax_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_Tax_Policy.pdf</a>,</li> <li>9. Conflict of Interest Policy, approved by the Board and Risk Management Committee of the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Conflicts_of_Interest_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Conflicts_of_Interest_Policy.pdf</a>,</li> <li>10. (a) Code of Conduct for Employees and Insiders of 360 ONE WAM LIMITED and its Subsidiary &amp; Associate Companies under SEBI (Prohibition of Insider Trading) Regulations, 2015, approved by the Board, (b) Anti-corruption Policy available at: (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Anti-Corruption_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Anti-Corruption_Policy.pdf</a>), (c) Gift Policy available at: (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Gift_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Gift_Policy.pdf</a>) and other policies pursuant to the applicable laws.</li> </ol> <p>The internal policies and documents are accessible to all employees of 360 ONE and made available through 360 ONE's intranet portal.</p>



	Principle	Principle Specific Notes
P2	Businesses should provide goods and services in a manner that is sustainable and safe	<p>360 ONE's products and services do not have a significant direct impact on the environment. The Organisation however has formulated a Risk Management Policy to manage various risks including ESG, approved by the Board and Risk Management Committee and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Risk_Management_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Risk_Management_Policy.pdf</a>.</p> <p>We also assess our clients' risk tolerance, considering their individual preferences and financial goals. This helps us tailor investment strategies that align with their comfort level regarding risk exposure. Through detailed risk profiling, we aim to strike the delicate balance between risk and potential returns, ensuring that our clients' portfolios reflect their risk preferences. This is enshrined into Investment Policy Statement (IPS), outlining both do's and don'ts to take our investment decisions. IPS provide guidance on the risk assessment, periodic review of the portfolio and portfolio level cost implications to the client.</p>
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains	<p>360 ONE has adopted various employee-oriented policies covering areas such as:</p> <ol style="list-style-type: none"> <li>1. Details of Employee wellbeing and benefits, Employee Health and Safety, and Code of Conduct, and employee grievance redressal mechanism for all employees, as part of 'Workplace Guide', are available on intranet with access to all employees of 360 ONE,</li> <li>2. Board Diversity Policy, approved by the Board &amp; Nomination and Remuneration Committee and available at: (<a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_Board_Diversty_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_Board_Diversty_Policy.pdf</a>),</li> <li>3. Equal Opportunity and Commitment to Diversity available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Equal_Opportunity_and_Commitment_to_Diversity_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Equal_Opportunity_and_Commitment_to_Diversity_Policy.pdf</a>.</li> </ol>
P4	Businesses should respect the interests of and be responsive towards all its stakeholders	<p>360 ONE respects the interests of and is responsive towards its stakeholders. 360 ONE is committed to resolving any differences and redressing grievances in a just, fair and constructive manner. Accordingly, 360 ONE has put in place following policies / mechanisms in place to protect interests / redress grievances of respective stakeholders:</p> <p><b>Clients</b> - The Organisation has Grievance Redressal Policy available at: <a href="https://archive.iiflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf">https://archive.iiflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf</a>.</p> <p><b>Employees</b> - A workplace guide containing employee grievance redressal mechanism is available for all employees on Organisation's intranet portal.</p> <p><b>Shareholder and Debenture holders - Grievance Redressal Mechanism</b></p> <p>The Company has Investor Grievance Redressal Framework, approved by the Stakeholders Relationship Committee of the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_IGR_Framework.pdf</a>.</p> <p>The Organisation also has a Dividend Distribution Policy formulated as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Dividend_Distribution_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Dividend_Distribution_Policy.pdf</a>, which inter-alia gives guidance and visibility to the shareholders of the Organisation regarding the payment of dividend by the Organisation and the parameters which shall be considered while declaration of dividend by the Board.</p> <p>Further, the Organisation has Corporate Social Responsibility Policy formulated as per Companies Act, 2013, which is approved by the Board and Corporate Social Responsibility and Environment, Social and Governance Committee ("<b>CSR &amp; ESG Committee</b>") of the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_CSR_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_CSR_Policy.pdf</a> inter-alia for benefit of and catering to the interests of community at large.</p>
P5	Businesses should respect and promote human rights	<p>360 ONE has put in place Code of Conduct for employees (as part of 'Workplace Guide' available on the intranet) which inter-alia focuses on best employment practices and respecting the human rights of the employees, avoids causing or contributing to adverse human rights impact, and addressing such impacts as and when it occurs. The said Code of Conduct is in adherence to the regulatory and business requirements.</p> <p>360 ONE has also adopted Policy on Prevention, Prohibition and Redressal of Sexual Harassment of Women at the Workplace, approved by the Board and available at: (<a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Prevention_of_Sexual_Harassment_and_Complaint_Procedure_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Prevention_of_Sexual_Harassment_and_Complaint_Procedure_Policy.pdf</a>.)</p>

	Principle	Principle Specific Notes
P6	Businesses should respect, protect and make efforts to restore the environment	<p>360 ONE has initiated steps to proactively monitor and report on environmental aspects as part of its ongoing commitment. During the year under review, towards laying down the governance structure and policy framework for the ESG matters, the Board approved Environmental, Social and Governance ("<b>ESG</b>") Policy which is available at:  <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_ESG_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_ESG_Policy.pdf</a></p> <p>The Board also increased the scope of the Corporate Social Responsibility Committee for ESG matters as per ESG Policy and also changed the nomenclature of Corporate Social Responsibility Committee to Corporate Social Responsibility and Environment, Social and Governance Committee with effect from November 2, 2023.</p> <p>Further, 360 ONE diligently adheres to all relevant environmental regulations and implements necessary processes to ensure the protection of the environment. 360 ONE has been adopting various practices in environmental management that minimize the adverse impacts of its operations.</p>
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	360 ONE did not engage in any public or regulatory policy advocacy.
P8	Businesses should promote inclusive growth and equitable development	<p>360 ONE has a Corporate Social Responsibility Policy, approved by the Board and CSR &amp; ESG Committee of the Board and formulated as per Companies Act, 2013, available at:  <a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_CSR_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_CSR_Policy.pdf</a></p> <p>Environmental, Social &amp; Governance Policy approved by the Board and available at:  <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_ESG_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_ESG_Policy.pdf</a></p>
P9	Businesses should engage with and provide value to their consumers in a responsible manner	<p>360 ONE has formulated following policies that (a) provide appropriate grievance redressal mechanisms that are transparent and accessible, to address client concerns and feedback and (b) strive to manage and protect the client data.</p> <ol style="list-style-type: none"> <li>Grievance Redressal Policy available at: <a href="https://archive.iiflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf">https://archive.iiflwealth.com/sites/default/files/inline-files/Grievance-Redressal-Policy-v6.pdf</a>,</li> <li>Information and Cyber Security Policy, approved by the Board &amp; Information Technology Strategy Committee of the Board and available at: <a href="https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_ICCS_Policy.pdf">https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_ICCS_Policy.pdf</a>.</li> </ol>

The Disclosure Questions in respect of each of the principle are as follows:

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and Management Process</b>									
1. (a) Whether the Organisation's policy / policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	N.A.	Yes	Yes	Yes	Yes	N.A.	Yes	Yes
(b) Has the policy been approved by the Board? (Yes/No)	Policies wherever stated have been approved by the Board / Committee of the Board / management of the Organisation or as required by extant regulations.								
(c) Web Link of the Policies, if available	The details of web links of the policies are as specified under the ' <b>Principle Specific Notes</b> ' referred above.								
2. Whether the Organisation has translated the policy into procedures (Yes/No)	Yes	N.A.	Yes	Yes	Yes	Yes	N.A.	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	N.A.	No	No	No	No	N.A.	No	No
4. Name of the national and international codes / certifications / labels / standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by the Organisation and mapped to each principle.	No	N.A.	No	No	No	No	N.A.	No	No
The Organisation's policies abide by the spirit and content of the applicable Laws. The policies are framed to comply with applicable regulatory requirements.									

5. Specific commitments, goals, and targets set by the Organisation with defined timelines, if any.	Currently 360 ONE does not have any specific targets, goals and commitments. However, we understand its importance and will be taking these forward in the subsequent years.
6. Performance of the Organisation against the specific commitments, goals and targets along-with reasons in case the same are not met.	Since there are no identified goals and targets yet, these are not applicable.

#### Governance Leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	Covered in MD and CEO's statement in the Annual Report.																				
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Karan Bhagat - Managing Director & Promoter DIN: 03247753																				
9. Does the Organisation have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Corporate Social Responsibility and Environment, Social and Governance Committee reports to the Board and is responsible for review and monitoring of the sustainability goal(s) / ESG initiatives. The Composition of the Committee as on March 31, 2024, is as follows: <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th>Name of the Committee Member</th> <th>Designation in Committee</th> <th>DIN</th> <th>Nature of Directorship</th> </tr> </thead> <tbody> <tr> <td>Mr. Karan Bhagat</td> <td>Chairperson</td> <td>03247753</td> <td>Managing Director</td> </tr> <tr> <td>Mr. Nilesh Shivji Vikamsey</td> <td>Member</td> <td>00031213</td> <td>Chairperson of the Board &amp; Independent Director</td> </tr> <tr> <td>Mr. Nirmal Bhanwarlal Jain</td> <td>Member</td> <td>00010535</td> <td>Non- Executive Director</td> </tr> <tr> <td>Mr. Pavninder Singh</td> <td>Member</td> <td>03048302</td> <td>Non-Executive Nominee Director</td> </tr> </tbody> </table>	Name of the Committee Member	Designation in Committee	DIN	Nature of Directorship	Mr. Karan Bhagat	Chairperson	03247753	Managing Director	Mr. Nilesh Shivji Vikamsey	Member	00031213	Chairperson of the Board & Independent Director	Mr. Nirmal Bhanwarlal Jain	Member	00010535	Non- Executive Director	Mr. Pavninder Singh	Member	03048302	Non-Executive Nominee Director
Name of the Committee Member	Designation in Committee	DIN	Nature of Directorship																		
Mr. Karan Bhagat	Chairperson	03247753	Managing Director																		
Mr. Nilesh Shivji Vikamsey	Member	00031213	Chairperson of the Board & Independent Director																		
Mr. Nirmal Bhanwarlal Jain	Member	00010535	Non- Executive Director																		
Mr. Pavninder Singh	Member	03048302	Non-Executive Nominee Director																		

#### 10. Details of Review of NGRBCs by the Organisation:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	-	Y	Y	Y	Y	-	Y	Y	The policies are reviewed periodically or on a need basis by the Board / Committee(s) of the Board / Senior Management of the Company from time to time. The necessary changes to policies and procedures are implemented accordingly.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	N.A.	Y	Y	Y	N.A.	N.A.	Y	Y	The Organisation is in compliances with the extant regulations as applicable.								

11. Has the Organisation carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No, however all policies and processes, are subject to internal audits conducted by the Organisation. Further, the corresponding department periodically reviews and updates the policies in accordance with industry standards and practices in order to ensure compliance and effectiveness.								


#### 12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Please refer to the ' <a href="#">Principle Specific Notes</a> ' referred above.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

### PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

<p>360 ONE recognizes that ethical practices are crucial in building trust with clients, regulators, and the community at large. The Organisation prioritizes transparency, fairness, integrity and accountability in its operations. A Workplace Guide and the code of conduct, guide and encourage employees to meet ethical standards and make ethical decisions with a client-centric approach.</p>	<p>The initiatives taken by the Organisation under Principle 1 address following UN SDGs:</p> 
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#### Essential Indicators

##### 1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training programs and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors of the Company (BoD)	<p>The management of the Company makes presentations in Board and Committee Meetings to familiarize the Independent Directors &amp; Non-Executive Directors with the strategy, financial performance, budgets, overview of business performances, statutory reporting, compliance process of the Organisation etc. (“<b>Familiarization Programme</b>”). The details of the Familiarization Programme of the Company for the year under review is available at:</p> <p><a href="https://www.primeinfobase.in/360ONE/files/policies/360ONE_Familiarization_Programme_FY2023-24.pdf">https://www.primeinfobase.in/360ONE/files/policies/360ONE_Familiarization_Programme_FY2023-24.pdf</a></p> <p>During the year under review, a ‘Board Learning Day’ was organized for the Directors of the Company. For details about the same, please refer to the Corporate Governance Report which forms part of the Annual Report.</p> <p>Further, at the time of appointment of a new Independent Director, the Company arranges a meeting with the senior management to discuss the functioning of the Organisation and the nature of operations of 360 ONE.</p>		100%
Key Managerial Personnel of the Company	<p>During the year under review, the Key Managerial Person (KMP) of the Company underwent following mandatory trainings:</p> <ul style="list-style-type: none"> <li>• Anti-Money Laundering – Know Your Customer</li> <li>• Prevention on Insider Trading</li> <li>• Prevention of Sexual Harassment (“<b>POSH</b>”)</li> <li>• Information Security</li> </ul> <p>Certain KMPs, as a part of their learning and development programme, also underwent trainings with regard to the ‘exceptional presentation skills’ and ‘skills to influence people’.</p>		100%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training programs and its impact	% of persons in respective category covered by the awareness programmes
Employees in the Organisation Other than BoD and KMPs of the Company	Employees underwent following mandatory trainings (mandated for employees at the time of joining and annual compliance drive): <ul style="list-style-type: none"> <li>▪ Anti-Money Laundering – Know Your Customer</li> <li>▪ Prevention on Insider Trading</li> <li>▪ POSH</li> <li>▪ Information Security</li> </ul> Certain employees, as a part of their learning and development programme, also underwent trainings with regard to: <ul style="list-style-type: none"> <li>• Service &amp; Operations Excellence Journey</li> <li>▪ RM Bootcamps</li> <li>▪ RM Workshop / Wealth Workshop</li> <li>▪ TAT</li> <li>▪ TAT Teachback</li> <li>▪ Excel workshop</li> <li>▪ Effective Time Management</li> <li>▪ Impactful communication</li> <li>▪ Influencing People</li> <li>▪ Managerial Excellence</li> <li>▪ Managing People</li> </ul>		100%
Workers	Not applicable <sup>#</sup>		

<sup>#</sup> Note: The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the Company or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the Company shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the Company's website):

Monetary					
	NGRBC Principle	Name of the Regulatory / enforcement agencies / judicial institutions	Amount (in Rs.)	Brief of the case	Has an appeal been preferred (Yes / No)
Penalty / Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil
Non-Monetary					
	NGRBC Principle	Name of the Regulatory / enforcement agencies / judicial institutions	Brief of the Case		Has an appeal been preferred (Yes / No)
Imprisonment	Nil	Nil	Nil		Nil
Punishment	Nil	Nil	Nil		Nil

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Nil	

4. Does the Organisation have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the Organisation has an anti-corruption policy ([https://www.primeinfobase.in/360ONE/files/policies/360ONE\\_Anti-Corruption\\_Policy.pdf](https://www.primeinfobase.in/360ONE/files/policies/360ONE_Anti-Corruption_Policy.pdf)). The said policy is applicable to all the employees, including directors, officers, shareholders of the Organisation and all appointed third party representatives of the Organisation such as agents, consultants, others working on

behalf of the Organisation irrespective of their location, function or grade. 360 ONE has a zero-tolerance approach to bribery and corruption and is committed to act professionally, fairly and with integrity in all the dealings wherever the Organisation operates. The Organisation is also committed to implement and enforce effective systems to counter bribery. 360 ONE also refrains from dealing with third-party representatives of the Organisation, such as agents, consultants, and others operating on its behalf, vendors or suppliers that do not have high standards on bribery and corruption. Infringements of the said Policy may result in disciplinary action, including dismissal, and may involve criminal or regulatory proceedings for individuals and the Organisation. Anti-corruption and anti-bribery aspects are a part of employee handbook as well – ‘Your Workplace Guide’ which is available on the intranet.

**5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:**

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	Nil	Nil
KMPs		
Employees		
Workers#		

# Note: The Organisation does not employ or engage any ‘worker’, as defined in the guidance note on BRSR, issued by SEBI.

**6. Details of complaints regarding conflict of interest:**

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

**7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest**

No such incidents have been reported.

**8. Number of days of accounts payable ((Accounts payable \*365) / Cost of goods/services procured) in the following format:**

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payable	6.98	15.24

**9. Openness of business**

Provide details of concentration of purchases & sales done with trading houses, dealers, and related parties along with Loans and advances & investments with related parties in the following format:

Parameters	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	Not Applicable	Not Applicable
	b. Number of trading houses where purchases are made from	Not Applicable	Not Applicable
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable	Not Applicable
Concentration of Sales*	a. Sales to dealers / distributors as % of total sales	Not Applicable	Not Applicable
	b. Number of dealers / distributors to whom sales are made	Not Applicable	Not Applicable

Parameters	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Not Applicable	Not Applicable
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.86%	6.56%
	b. Sales (Sales to related parties / Total Sales)	1.74%	1.22%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	1.37%	0.51%
	d. Investments (Investments in related parties / Total Investments made)	0.75%	1.77%

\*Since the Organisation is operating in the financial services sector, this is not applicable.

### Leadership Indicators

#### 1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil	Not Applicable	Not Applicable

#### 2. Does the Organisation have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes, the Organisation has a process to avoid / manage conflict of interests involving members of the Board. The same is specified in the Conflict of Interest Policy, which provides a framework on how conflicts of interest are to be resolved. A Conflict Resolution Advisory Board has also been set up under said policy to address and resolves such issues.

Such conflicts are monitored through various governance measures such as audit committees and nomination & remuneration committees. Such conflicts are inter-alia mitigated through:

- Code of Conduct for Employees and Insiders of 360 ONE WAM Limited and its Subsidiary & Associate Companies under SEBI (Prohibition of Insider Trading) Regulations, 2015,
- Policy on Related Party Transactions,
- Risk Management Policy etc.

Furthermore, in terms of Regulation 17(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has adopted a 'Code of Conduct for Board and Senior Management' which inter alia specifies norms for conflict of interest by the members of the Board and Senior Management of the Company.

### PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

360 ONE integrates ESG considerations into public equity investment decisions through its ESG framework. Further, the Organisation prioritizes strong governance and conducts regular audits to ensure compliance in Private Equity and Real Estate asset classes. The alternate investment funds managed by 360 ONE help develop infrastructure, provide capital to entrepreneurs, foster innovation and thereby a sustainable growth.

360 ONE prioritizes client's risks, interests and upholds ethical practices in investment advisory, transactions, monitoring, and reporting. A detailed risk profiling of client's risk tolerance, investment objectives, and financial situation is conducted before recommending investment solutions. By tailoring products to the client's risk profile, risks are mitigated, and their investment objectives are better aligned. The Organisation's ethical conduct and adherence to best practices, builds trust and confidence in the relationship with clients.

The initiatives taken by the Organisation under Principle 2 address following UN SDGs:





## Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	Not Applicable		
Capex			

Given the nature of the sector in which 360 ONE operates, this question is not directly applicable. However, as a good corporate citizen, the Organisation has taken initiatives that help reduce its carbon footprint by investing in energy efficient and environment friendly technologies and promoting environment friendly practices among employees.

2. (a) **Does the Organisation have procedures in place for sustainable sourcing? (Yes/No)**  
 (b) **If yes, what percentage of inputs were sourced sustainably?**

Given the nature of the sector in which 360 ONE operates, this question is not directly applicable. However, 360 ONE sources electricity (an important input for its operations) for its corporate office from renewable energy sources and also endeavours to follow the same for other locations wherever feasible. Currently, the corporate office (being the largest from headcount perspective) sources 100% renewable energy for its daily consumption. The Organisation has also made efforts to procure sustainable paper products made with raw materials sourced from FSC certified paper mills.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Given the nature of the sector in which 360 ONE operates, this question is not directly applicable. However, The Organisation has been proactively taking steps towards the disposal of e-waste generated within its premise. 360 ONE has a scrap disposal process in place that guides the disposal of e-waste from its offices. E-waste disposal is carried through third party authorized E-waste handlers / recyclers (authorized by Ministry of Environment and Forests or Central / State Pollution Control Boards) who take care of the e-waste disposal from its premises.

Further, since 2019, 360 ONE has participated in the 'Bottles for Change' initiative organized by Bisleri International Pvt. Ltd. and has received certificates for significant contribution to this initiative. Details of segregation of dry and wet waste and recycling of waste is further articulated in response to Principle 6.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the Organisation's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Since the Organisation is operating in the financial services sector, this question is not applicable.

## Leadership Indicators

1. **Has the Organisation conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

Since the Organisation is operating in the financial services sector, this question is not applicable.

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Not applicable					

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Since the Organisation is operating in the financial services sector, this question is not applicable.

Name of Product / Service	Description of the risk / concern	Action Taken
Not applicable		



3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Since the Organisation is operating in the financial services sector, this question is not applicable.

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Not applicable		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Since the Organisation is operating in the financial services sector, this question is not applicable.

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable					
E-waste	Not applicable					
Hazardous waste	Not applicable					
Other waste	Not applicable					

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Since the Organisation is operating in the financial services sector, this question is not applicable.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not applicable	

**PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains:**

The Organisation has great emphasis on employee health and well-being, and many steps have been taken to ensure a secure working environment for every employee. 360 ONE has implemented various initiatives such as physical fitness, yoga and meditation sessions to promote overall physical and mental health. Furthermore, the Organisation also conducted various workshops on nutrition and healthy diets. Ergonomic chairs have been put in place at various floors ensuring due comfort to employees. Employees are also provided training on fire safety hazards and evacuation drills. Additionally, all employees are further covered by health and accident insurance, maternity / paternity benefits and day care facilities. The Organisation also creates awareness among employees about health and wellbeing at regular intervals.

The initiatives taken by the Organisation under Principle 3 address following UN SDGs:



**Essential Indicators**

1(a) Details of measures for the well-being of employees:

Category	Total (A)	% of Employees covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity benefits		Day care facilities	
		No. (B)	(B/A) %	No. (C)	(C/A) %	No. (D)	(D/A) %	No. (E)	(E/A) %	No. (F)	(F/A) %
Permanent Employees											
Male	834	834	100%	834	100%	N.A.	N.A.	834	100%		
Female	392	392	100%	392	100%	392	100%	N.A.	N.A.		*
<b>Total</b>	<b>1226</b>	<b>1226</b>	<b>100%</b>	<b>1226</b>	<b>100%</b>	<b>392</b>	<b>100%</b>	<b>834</b>	<b>100%</b>		
Other than Permanent Employees											
Not Applicable											

\*Day care facility is provided in compliance with provision of the Maternity Benefit Act, 1961.

## 1(b) Details of measures for the well-being of workers:

Category	Total (A)	% of Employees covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity benefits		Day care facilities	
		No. (B)	(B/A) %	No. (C)	(C/A) %	No. (D)	(D/A) %	No. (E)	(E/A) %	No. (F)	(F/A) %
Permanent Workers – Not applicable <sup>#</sup>											
Other than Permanent Workers – Not applicable <sup>#</sup>											

<sup>#</sup> Note: The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

## 1(c) Spending on measures towards well-being of employees and workers (including permanent and other than permanent) –

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred* on well-being measures as a % of total revenue <sup>#</sup> of the Organisation	0.20%	0.18%

\*Details pertain to cost incurred on health and accidental insurance policies and day care facilities for the employees of the Organisation.

<sup>#</sup> Revenue for the purpose of this question means turnover as defined under the Companies Act, 2013.

## 2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers <sup>#</sup>	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers <sup>#</sup>	Deducted and deposited with the authority (Y/N/N.A.)
PF**	73%	N.A.	Y	73%	N.A.	Y
Gratuity	100%	N.A.	Y	100%	N.A.	N.A.
ESI	0%	N.A.	N.A.	0%	N.A.	N.A.
NPS**	5.8%	N.A.	Y	5%	N.A.	Y
Retirement Bonus as per Retirement Policy	100%	N.A.	N.A.	100%	N.A.	N.A.

\*\* The option to opt for PF & NPS is extended to all employees. The numbers indicated in the table above reflect the % of employees who have opted for the respective benefit.

<sup>#</sup> The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

## 3. Accessibility of Workplace-

Are the premises / offices of the Organisation accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the Organisation in this regard.

The Organisation advocates equal opportunity and human rights. It is committed to building a safe and inclusive workplace for all. Various initiatives have been implemented in the workplace for easy access for differently abled individuals. The office areas have been well facilitated with easy access to lifts and ramps for easy movement across the floors of the corporate office, with availability of wheelchair.

## 4. Does the Organisation have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, 360 ONE has an **Equal Opportunity and Commitment to Diversity policy** in place which is available at [https://www.primeinfobase.in/360ONE/files/policies/360ONE\\_Equal\\_Opportunity\\_and\\_Commitment\\_to\\_Diversity\\_Policy.pdf](https://www.primeinfobase.in/360ONE/files/policies/360ONE_Equal_Opportunity_and_Commitment_to_Diversity_Policy.pdf).

360 ONE is committed to create and maintain a workplace in which all employees have an opportunity to participate and contribute to the success of the business and are valued for their skills, experience and unique perspectives. The said policy also ensures equal opportunity to all its employees irrespective of race, colour, ancestry, national origin, gender identity, sexual orientation, marital status, religion, age or disability. The said policy expressly prohibits any form of unlawful employee harassment or discrimination at the workplace.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	95%	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.	
Female	100%	100%		
Total	100%	96%		

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

The Organisation is committed to developing a culture where all of its stakeholders, including contractual staff, vendors, suppliers, service providers, employees and directors, feel secure raising concerns about any poor or unacceptable practice and any event of misconduct. To ensure this, 360 ONE has a Policy on Vigil Mechanism and Whistle Blower Mechanism, available at [https://www.primeinfobase.in/360ONE/files/policies/360ONE\\_Policy\\_on\\_vigil\\_mechanism\\_and\\_whistle\\_blower\\_mechanism.pdf](https://www.primeinfobase.in/360ONE/files/policies/360ONE_Policy_on_vigil_mechanism_and_whistle_blower_mechanism.pdf), which seeks to define and establish the mechanism for its stakeholders to raise concerns internally and to disclose information, which the individual believes shows malpractice, serious irregularities, fraud, unethical business conduct, abuse or wrong-doing or violation of any Indian law and to protect such Stakeholder from retaliation or discrimination when such Stakeholders reports Concern(s) in good faith. 360 ONE has an ethics helpline and email ID monitored by an independent agency which enables stakeholders to freely communicate their concerns, even anonymously, if they choose to do so. Reporting obligations on Professional Accountants (PAs) and Senior Professional Accountants (Senior PAs) in service with respect to Non-Compliance with Laws and Regulations (NOCLAR) as per Section 260 of the Code of Ethics of the Institute of Chartered Accountants of India (ICAI) are also covered by this policy. With these timely alerts, raised internally, the senior management can deal with incidents internally and protect employees, business interests and reputation. The Organisation also has a workplace guide containing employee grievance redressal mechanism for all employees on Organisation's intranet portal.

If yes, give details of the mechanism in brief (Yes/No)	
Permanent workers	Not Applicable <sup>#</sup>
Other than Permanent workers	Not Applicable <sup>#</sup>
Permanent Employees	Permanent Employees: Yes, there are various mechanisms in place to receive and address grievances. The following policies, workshops and trainings ensures proper awareness and implementation of the mechanism:  1. Policy on Vigil Mechanism and Whistle Blower Mechanism, and 2. A workplace guide containing employee grievance redressal mechanism.
Other than permanent Employees	Not applicable

<sup>#</sup> The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

7. Membership of employees and worker in association(s) or Unions recognised by the Organisation:

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	The Organisation does not have any employee associations. The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.					
- Male						
- Female						
Total Permanent Workers						
- Female						

## 8. Details of training given to employees and workers:

360 ONE provides training to its employees on various aspects such as personality development, computer skills, interpersonal skills and other domain specific training.

Trainings conducted during the year include:

Training Name	Description
Induction	It is an orientation program designed for new joiners to understand the Organisation's history, culture, products, processes and people.
Service & Operations Excellence Journey	An excellence journey designed around the identified 5 broad pillars. Training sessions are organized basis the broad pillars followed by teach-back sessions by Team Leaders to the larger audience. A dashboard is maintained monthly for tracking performance of individuals on the 5 pillars and basis a cutoff, employees leading the dashboard are rewarded.
Relationship Manager ("RM") Bootcamps	A program to unlearn / learn / ideate about the various product and platform proposition we have. Participants are trained by MD & CEO, Co-Founders and heads of the respective business / products.
The Exceptional Presenter	The workshop lays out techniques in a format perfectly suited to today's busy world. Leaders will learn how to infuse any type of presentation or crack client meetings with energy, confidence and verve.
RM Workshop / Wealth Workshop	A two day intensive workshop for RMs to learn about various product and offerings to make them job ready.
Turnaround Time ("TAT")	Understand the criticality of TAT around being responsive to client, maintain adherence to processes and at the same time respond quickly. Learn to plan and define the approach to be more efficient and the need to adhere them.
TAT Teachback	Team leaders cascade the learnings from TAT session further to the team.
Excel workshop	Focuses on usage of functions, formula, pivots, conditional formatting and macros.
Effective Time Management	Workshop to focus on importance of time management, prioritization tools and techniques and ways to overcome obstacles with managing time.
Impactful communication	Workshop to focus on the fundamentals of communication, components and awareness of written & verbal communication.
Influencing People	To empower participants with the knowledge and skills needed to navigate professional relationships, collaborate effectively and achieve positive outcomes through the art of influencing.
Managerial Excellence	Harness the Team Leaders to internalize, empathize and improve relationships by building trust.
Managing People	Enable people managers to effectively manage self and build relationship with the team by resolving conflicts and problem solving.

Apart from the above-mentioned trainings, the Organisation has also subscribed to LinkedIn Learning and makes relevant trainings accessible to all employees.

Details of training given to employees and workers:

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	On Health and Safety Measures*		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	834	-	-	676	81%	718	-	-	567	79%
Female	392	-	-	316	81%	334	-	-	262	78%
<b>Total</b>	<b>1226</b>	-	-	<b>992</b>	<b>81%</b>	<b>1052</b>	-	-	<b>829</b>	<b>79%</b>
<b>Workers</b>										
Male	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.									
Female										
<b>Total</b>										

\* Details of various health and safety training which are made available to all PAN India employees is articulated in response to 10 (a) of Principle 3.

**9. Details of performance and career development reviews of employees and worker:**

360 ONE follows a meritocratic performance appraisal process. Year on year, through its structured performance management system, high performers are identified and incentivized through career progression.

Details of coverage of performance and career development reviews of employees / worker:

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total(A)	No. (B)	(B/A) %	Total(A)	No.(B)	(B/A) %
<b>Employees</b>						
Male	834	728	87%	718	475	66%
Female	392	331	84%	334	218	65%
<b>Total</b>	<b>1226</b>	<b>1059</b>	<b>86%</b>	<b>1052</b>	<b>693</b>	<b>66%</b>
<b>Workers</b>						
Male	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.					
Female						
<b>Total</b>						

**10. Health and safety management system:**

**(a) Whether an occupational health and safety management system has been implemented by the Organisation? (Yes/No). If yes, the coverage of such a system?**

Yes, the Organisation understands the importance of inculcating healthy and safe behaviour among its employees. To encourage both physical and mental wellness among the employees, initiatives such as providing access to physical fitness sessions, emotional and mental health trainings, nutrition awareness etc. Yoga and meditation trainings are conducted on a periodic basis. Along with the above, regular safety training and drills are also conducted.

The Organisation also conducts the safety management actions for physical security including training on basic and advanced fire safety hazards, including evacuation drills and handling of fire-safety equipment with the help of third-party vendors.

Among the other programs that are carried out by the Organisation, some of the key programs are as follows:

- Physical Fitness sessions: These sessions include workouts around core strengthening, body stretching exercise specifically back, neck and shoulders, pelvic tilts, dance fitness and no equipment workout sessions.
- Yoga and Guided Meditation: It is aimed at overall wellness of the employees including physical exercise and meditation sessions. These sessions focus on the awareness of core strengthening yoga, immunity boosting pranayama, various flexibility asanas and calm yourself with yoga.
- Emotional and Mental Health: Apart from the physical wellbeing programs the Organisation address the growing need of mental and emotional health.
- Nutrition: In busy lives of employees, nutrition requirements of the body are often ignored and that is where the Organisation has tried to bridge the gap with such awareness and value addition sessions.
- Ergonomics: Being a service sector Organisation, there are no manufacturing / product risks at the workplace, however there are risks related to ergonomics in workplace as well as those associated with the operation of utilities and employee commute. These are addressed by the relevant personnel at each office location and by facilitating ergonomic workplace chairs, gymnasium and gaming area etc.
- 360 ONE has also organised first ever PAN India Stepathon Challenge in 2023 where 552 employees participated and collectively took over 8 crore steps.
- Additionally, the Organisation encourages open communication and feedback from employees to continuously improve their health and safety practices.

In FY 2023-24, no incidence of working conditions, health and safety, discrimination at the workplace, child labour, forced / involuntary labour, wages and employee safety issues.

**(b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the Organisation?**

360 ONE identifies risks at routine and non-routine basis through e-surveillance and monitoring of any incidents related to work related hazards.

(c) **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

360 ONE does not have workers on its payroll but pays utmost care and attention towards the health and wellbeing of all its facilities and maintenance staff. Various wellness programs such as awareness programs on fire hazards training and safety drills are conducted from time to time.

(d) **Do the employees/ workers of the Organisation have access to non-occupational medical and healthcare services? (Yes/ No)**

Yes, 360 ONE has in place, a life insurance and a group level mediclaim policy to address the medical and healthcare needs of its employees. As part of an employee welfare initiative, the insurance premium for the said policies are borne by 360 ONE on behalf of its employees. The employees are educated about these policies during the induction, and they are made available on the intranet. Additionally, employees are also provided with an option to take a top up policy for health insurance over and above the Organisation base policy by paying a nominal premium with all benefits of the base policy. Same facility is also given for parental coverage.

**11. Details of safety related incidents, in the following format:**

Safety Incident / Number	Category	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers*	Not Applicable	Not Applicable
Total recordable work-related injuries	Employees	Nil	Nil
	Workers*	Not Applicable	Not Applicable
No. of fatalities	Employees	Nil	Nil
	Workers*	Not Applicable	Not Applicable
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers*	Not Applicable	Not Applicable

\* The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

**12. Describe the measures taken by the Organisation to ensure a safe and healthy workplace.**

The Organisation has a robust system of policies and processes to always ensure the wellbeing of its employees. It ensures that there are first-aid kits that are placed on each floor and are replenished on a regular basis. 360 ONE has tie-ups with clinics in the vicinity of its corporate office, to ensure there is a doctor on call and immediate medical assistance as required. Within the premise there is availability of hospital beds, stretcher, wheelchairs, and also a hospital setup for any medical emergency support along with oxygen cylinders and oxygen concentrators machines in select offices.

**13. Number of Complaints on the following made by employees and workers:**

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	Nil	Nil	0	Nil	Nil
Health & Safety	0	Nil	Nil	0	Nil	Nil

**14. Assessments for the year:**

	% of your plants and offices that were assessed (by the Organisation or statutory authorities or third parties)
Health and safety practices	Nil
Working Conditions	Nil

**15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**

360 ONE has not carried out any assessments. However, the Organisation pays utmost attention to safety related concerns and constantly works on making appropriate enhancements.

## Leadership Indicators

### 1. Does the entity extend any life insurance or any compensatory package in the event of death of:

#### (A) Employees (Y/N)

Yes, all of 360 ONE's India employees are covered under the Organisation's group term life insurance policy. This policy provides financial protection and security to the employee's family, in case of an unfortunate death of an employee. As part of an employee welfare initiative, the insurance premium for this policy is borne by the Organisation on behalf of the employees. This policy acts as a 'emergency kit' by providing financial protection and security to the employee's family, after his / her unfortunate death. The sum insured is based on Organisational hierarchy. Additionally, the Company also extends cash support tuned to the years of service of the deceased employee in the Company.

#### (B) Workers (Y/N).

Nil, since the Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.

### 2. Provide the measures undertaken by the Organisation to ensure that statutory dues have been deducted and deposited by the value chain partners.

360 ONE ensures communication of expectations to all value chain partners on adherence to compliance requirements such as labour laws and human rights in their areas of business.

### 3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
	Current Financial Year	Previous Financial Year	Current Financial Year	Previous Financial Year
Employees	Nil	Nil	Nil	Nil
Workers <sup>#</sup>	Nil	Nil	Nil	Nil

*# Note: The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.*

### 4. Does the Organisation provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes, 360 ONE provides transition assistance programs to facilitate continued employability and the management of career endings. Post retirement employees are evaluated and an option to work as full time or part time consultants may be provided on a case-to-case basis. Retirement bonus is made available to the employees that is one months' gross salary for every completed year of service to the employees that have been with the Organisation for a minimum of 5 years. The Organisation also contributes to the Employees Provident Fund and further provides a platform for employees to create their own corpus by investing in the National Pension Scheme via the Organisation.

### 5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Nil
Working Conditions	Nil

### 6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

360 ONE has not carried out any assessments. However, the Organisation works towards greater integration of health and safety practices throughout its value chain. At present no significant risks have been identified and hence no corrective actions have been taken.



**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**

Stakeholders are individuals or groups that have the ability to influence and impact any Organisation's operations. The Organisation is aware that its activities are directly or indirectly influenced by a number of stakeholders such as customers, employees, investors, regulators, peers etc. Therefore, it prioritises understanding and addressing the needs and concerns of its stakeholders in a transparent and ethical manner in order to build long-term relationships. By prioritizing stakeholder engagement, the Organisation ensures that it is aligned with the expectations of its stakeholders, which can help to mitigate risks and enhance its reputation in the marketplace.

The initiatives taken by the Organisation under Principle 4 address following UN SDGs:

**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the Organisation.**

360 ONE had carried out a "Stakeholder Engagement and Materiality Assessment" with the help of its identified internal and external stakeholders. These stakeholders have played a pivotal role in identifying its material topics. This process enabled the Organisation to prioritize its sustainability initiatives and ensure that they align with the expectations and concerns of the stakeholders. This has also helped focus on addressing the most significant sustainability issues while enhancing the stakeholder trust and engagement.

**2. List stakeholder groups identified as key for the Organisation and the frequency of engagement with each stakeholder group.**

Stakeholder Group	Whether identified as Vulnerable and Marginalized Group	Channels of communication	Frequency of engagement	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> <li>- Regular business interactions through sale and service teams</li> <li>- Customer feedback surveys</li> <li>- Customer grievance channels</li> <li>- Periodic press releases and media interactions programmes</li> <li>- Social media</li> </ul>	<ul style="list-style-type: none"> <li>- Regularly</li> <li>- Need basis</li> </ul>	<ul style="list-style-type: none"> <li>- Customer service and feedback</li> <li>- Redressing customer grievances</li> <li>- Providing information regarding products and services</li> </ul>
Shareholders and Investors	No	<ul style="list-style-type: none"> <li>- Stock Exchange intimations</li> <li>- Investor Presentations</li> <li>- Organisation Website</li> <li>- General meetings / postal ballots</li> <li>- Annual Report / Sustainability Report</li> <li>- Investor/Analyst meets/ calls</li> <li>- Media releases</li> </ul>	<ul style="list-style-type: none"> <li>- Need basis</li> <li>- Quarterly / Half Yearly / Annually</li> </ul>	<ul style="list-style-type: none"> <li>- Financial performance</li> <li>- Business Updates</li> </ul>
Employees	No	<ul style="list-style-type: none"> <li>- Leadership and HR outreach</li> <li>- Performance reviews</li> <li>- Feedback Surveys</li> <li>- Intranet portal</li> <li>- Town Halls</li> <li>- Learning and Development programmes</li> <li>- Whistle-blower mechanism</li> <li>- POSH mechanism</li> </ul>	<ul style="list-style-type: none"> <li>- Need based</li> <li>- Annual</li> </ul>	<ul style="list-style-type: none"> <li>- Employee Productivity</li> <li>- Talent management</li> <li>- Learning and development</li> <li>- Annual performance management</li> <li>- Yearly reward and recognition programme</li> <li>- Employee wellbeing</li> <li>- Sense of Ownership and alignment to the Organisational vision &amp; mission</li> </ul>



Stakeholder Group	Whether identified as Vulnerable and Marginalized Group	Channels of communication	Frequency of engagement	Purpose and Scope of engagement including key topics and concerns raised during such engagement
Service Providers / Value Chain Partners	No	- Meetings - Phone / email	- Need based	- Periodic assessments - Service issues and discussions
Media	No	- Written Communications - Interviews and Forums - Press release - Publications and Announcements	- Need based	- Staying updated about the latest developments of the Organisation
Regulators	No	- Meetings - Statutory filings - Written communication	- Quarterly/ Half-yearly/ Annually - Need based	- Regulatory compliance - Corporate governance - Financial performance
Communities and NGO	Yes*	- Meetings - Conferences - Workshops - Phone/Email - CSR Partnerships	- Need basis	- Baseline and need assessment surveys - Community engagement programmes - Monitoring and Evaluation

\* Our CSR programmes are designed to benefit beneficiaries from marginalised and vulnerable backgrounds.

## Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

360 ONE conducted its first materiality assessment with internal and external stakeholders in FY 2021-22. The Board / Committees / Senior Management takes note of the Organisation's engagement with various stakeholders on regular basis.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the Organisation.**

360 ONE has embarked on its ESG journey by leveraging stakeholder engagements and materiality assessment to determine key material topics. 360 ONE conducted its first materiality assessment with internal and external stakeholders in FY 2021-22. Basis the stakeholder engagements and materiality assessment, during the year under review, the Board of the Company has approved and adopted an Environment, Social and Governance (ESG) Policy, which is available on the website of the Company at [https://www.primeinfobase.in/360ONE/files/policies/360\\_ONE\\_ESG\\_Policy.pdf](https://www.primeinfobase.in/360ONE/files/policies/360_ONE_ESG_Policy.pdf).

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

360 ONE believes that the community at large is a critical stakeholder. Therefore, inclusive growth and equitable development of communities are critical drivers for Corporate Social Responsibility ("CSR") at 360 ONE. The Organisation focuses on empowering socio-economic progress of vulnerable, marginalized, and underserved communities. There is commitment to reduce inequality by enabling access to opportunities for marginalized communities (i.e. communities that have not been given an opportunity and for those whom such opportunities are unattainable due to monetary or other constraints).

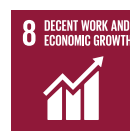
To consolidate its CSR efforts towards community development, the Organisation established the 360 ONE Foundation ("Foundation" and formerly known as IIFLW CSR Foundation) to design and execute CSR programmes and to address the concerns of the most marginalised stakeholder groups. The Foundation, implements sustainable and holistic solutions that address critical developmental challenges, deliver exponential social impact, and inspire wider change. Since FY 2021-22, the organisation has positively impacted the lives of 1,47,980 beneficiaries including 29,492 beneficiaries during FY 2023-24, and it endeavours to multiply that in the upcoming years.

The Foundation has re-imagined traditional grant-giving and evolved a more catalytic approach with CSR funds deployed to generate a higher social return by unlocking additional capital, recycling funds, co-funding, and a strong focus on measured outcomes. The Foundation co-curates interventions that use blended finance approaches to deliver exponential impact and enable a multiplier effect to every contribution made. The goal is to improve outcomes and amplify impact for underserved communities through increased leverage of CSR funds. Details of its flagship CSR programmes are further articulated in response to Principle 8.

**PRINCIPLE 5: Businesses should respect and promote human rights**

The Organisation has been working on strengthening its approach towards human rights and has established various policies to address the same.

The initiatives taken by the Organisation under Principle 5 address following UN SDGs:

**Essential Indicators****1. Employees and workers who have been provided training on human rights issues and policy(ies) of the Organisation, in the following format:**

At 360 ONE, employees are provided trainings on POSH and Vigil & Whistle blower mechanism. The coverage of the same is articulated below:

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (B)	% (D / C)
<b>Employees</b>						
Permanent	1226	1226	100%	1052	799	76%
Other than permanent	0	0	0	0	0	0
<b>Total Employees</b>	<b>1226</b>	<b>1226</b>	<b>100%</b>	<b>1052</b>	<b>799</b>	<b>76%</b>
<b>Workers</b>						
Permanent	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.					
Other than permanent						
<b>Total Workers</b>						

**2. Details of minimum wages paid to employees and workers, in the following format:**

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	834	63	8%	771	92%	718	62	9%	656	91%
Female	392	29	7%	363	93%	334	35	10%	300	90%
<b>Total</b>	<b>1226</b>	<b>92</b>	<b>8%</b>	<b>1134</b>	<b>92%</b>	<b>1052</b>	<b>97</b>	<b>9%</b>	<b>956</b>	<b>91%</b>
<b>Other than Permanent</b>										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
<b>Workers</b>										
<b>Permanent</b>										
Male	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.									
Female										
<b>Other than Permanent</b>										
Male	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.									
Female										

3. Details of remuneration/salary/wages:

a. Median remuneration / wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in INR)	Number	Median remuneration/ salary/ wages of respective category (in INR)
Board of Directors (BoD) of the Company*	9	20,00,000	1	34,00,000
Key Managerial Personnel of the Company <sup>§</sup>	3	204,21,493	Nil	Nil
Employees other than BoD and KMP of the Organisation	831	22,03,725	392	13,93,562
Workers	The Organisation does not employ or engage any 'worker', as defined in the guidance note on BRSR, issued by SEBI.			

\* Excluding managing director.

§ Including managing director.

b. Gross wages paid to females as % of total wages paid by the Organisation, in the following format:

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	19.9%	18.4%

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. The Organisation has been working on strengthening its approach towards human rights and has established various policies to address the same. The Human Resources team is the focal point on issues related to human rights. Some of these policies include:

- 1) **Sexual Harassment** - The firm has formulated a Policy on Prevention, Prohibition and Redressal of Sexual Harassment of Women at Workplace. An Internal Complaints Committee has been constituted to address such concerns; a dedicated email ID has been set up for receiving complaints under this policy. The complaints can be directly sent to [posh@360.one](mailto:posh@360.one) or through an ethics helpline which can be reached out via email, toll free contact number, web portal, chatbot or postbox, where such grievances can be reported.
- 2) **Behavioural and Work-Related Concerns** - A Helpdesk is in place on the Organisation's intranet portal, where such concerns can be reported and get directed to the concerned set of individuals managing such affairs from the Human Resources Team.
- 3) **Hygiene, Health & Safety** - a Helpdesk in place on the Organisation's intranet portal, where such concerns can be reported and get directed to the concerned set of individuals managing such affairs from the Human Resources Team.
- 4) **Job Role and Employment Related Concerns** - A Helpdesk in place on the Organisation's intranet portal, where such concerns can be reported and get directed to the concerned set of individuals managing such affairs from the Human Resources Team.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues

Please refer answer to point 4 above.

6. Number of Complaints on the following made by employees and workers:

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1*	Nil	Complaint resolved	0	Nil	Nil
Discrimination at workplace	0	Nil	Nil	0	Nil	Nil
Child Labour	0	Nil	Nil	0	Nil	Nil
Forced Labour/Involuntary Labour	0	Nil	Nil	0	Nil	Nil
Wages	0	Nil	Nil	0	Nil	Nil
Other Human Rights related issues	0	Nil	Nil	0	Nil	Nil

\*The complaint pertains to a subsidiary of 360 ONE WAM LIMITED.

7. Complaints filed under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	0.26%	0
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

360 ONE has a grievance redressal mechanism. The Organisation is an equal opportunity employer, and the goal is to foster an atmosphere that is friendly, just, and peaceful. Employee are guaranteed the "right to work" and are focused on creating an atmosphere that is free from sexual harassment, coercion and disruptive behaviour. To enable easy access for employees to complain, a dedicated email ID – [posh@360.one](mailto:posh@360.one) and an ethics helpline which can be reached out via email, toll free contact number, web portal, chatbot or postbox has been provided to tackle complaints.

Complete protection is given to the complainant against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behaviour including any direct or indirect use of authority to obstruct the complainant's right to continue to perform his / her duties / functions.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes, the Organisation endeavours to incorporate human rights requirements emanating from statutory requirements in its agreements with value chain partners.

10. Assessments for the year:

	% of your plants and offices that were assessed (by third parties*)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

\* Basis independent chartered accountant's certificate

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

In FY 2023-24, there were no issues identified in relation to above provided list and hence no corrective action was taken.

## Leadership Indicators

### 1. Details of a business process being modified / introduced as a result of addressing human rights grievances / complaints.

During the year under review, 1 case of sexual harassment was reported and resolved in FY 2023-24 under Policy on Prevention, Prohibition and Redressal of Sexual Harassment of Women at the Workplace. No business process has been modified during the year under review.

### 2. Details of the scope and coverage of any Human rights due diligence conducted.

The Organisation endeavours to incorporate human rights requirements emanating from statutory requirements in its agreements with value chain partners. However, there are no human rights due diligence conducted.

### 3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Please refer answer to Question 3 of Essential Indicators of Principle 3.

### 4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	0%
Discrimination at workplace	0%
Child labour	0%
Forced/involuntary labour	0%
Wages	0%
Others – please specify	-

The Organisation endeavours to incorporate human rights requirements emanating from statutory requirements in its agreements with value chain partners. However, there are no assessments conducted.

### 5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not Applicable, since there was no assessment conducted.

## PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

360 ONE has adopted various initiatives to reduce its environmental impact.

The initiatives taken by the Organisation under Principle 6 address following UN SDGs:



## Essential Indicators

### 1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A) GJ	6922.84	6139.63
Total fuel consumption (B) GJ	0	0
Energy consumption through other sources (C) GJ	0	0
<b>Total energy consumption from renewable sources (A+B+C) GJ</b>	<b>6922.84</b>	<b>6139.63</b>
<b>From non - renewable sources</b>		
Total electricity consumption (D) GJ	1449.57	1000.19
Total fuel consumption (E) GJ	13.42	23.27
Energy consumption through other sources (F) GJ	0	0
<b>Total energy consumption from non-renewable energy (D+E+F) GJ</b>	<b>1462.99</b>	<b>1023.46</b>
<b>Total Energy Consumption (A+B+C+D+E+F) GJ*</b>	<b>8385.83</b>	<b>7163.09</b>

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations in Rs. crores)	3.34	3.47
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)#</b> (Total energy consumed/ revenue from operations adjusted for PPP in Rs. crores)	76.53	79.41
<b>Energy intensity in terms of physical output</b>	N.A.	N.A.
<b>Energy intensity per employee</b> (Total energy consumed*/total number of employees)	6.84	6.79

Note: No independent assessment / evaluation / assurance has been carried out by any external agency.

\*FY 2023-24 the data belongs to 20 offices of 360 ONE across India. FY 2022-23 data belongs to 8 offices of 360 ONE across India.

#The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not applicable.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	8384	13307
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	8384	13307
<b>Total volume of water consumption (in kilolitres)</b>	8384	13307
<b>Water intensity per rupee of turnover</b> (Water consumed / Revenue from operations in Rs. crore)	3.34	6.45
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)#</b> (Total water consumption / Revenue from operations adjusted for PPP in Rs. crore)	76.52	147.53
<b>Water intensity in terms of physical output</b>	N.A.	N.A.
<b>Water intensity per employee (Total water consumption / number of employees)</b>	6.84	12.62

Note: No independent assessment / evaluation / assurance has been carried out by any external agency.

#The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

4. **Provide the following details related to water discharged:** Given the nature of industry 360 ONE operates, it does not 'discharge' any water.

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water - No treatment - With treatment – please specify level of treatment	Nil	Nil
(ii) To Groundwater - No treatment - With treatment – please specify level of treatment	Nil	Nil
(iii) To Seawater - No treatment - With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties - No treatment - With treatment – please specify level of treatment	Nil	Nil
(v) Others - No treatment - With treatment – please specify level of treatment	Nil Nil Nil	Nil Nil Nil
<b>Total water discharged (in kilolitres)</b>	Nil	Nil

Note: No independent assessment / evaluation /assurance has been carried out by any external agency.

5. **Has the Organisation implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

Given the nature of industry 360 ONE operates, it does not 'discharge' any water.

6. **Please provide details of air emissions (other than GHG emissions) by the Organisation, in the following format:**

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx			
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			
Not Applicable			

Note: 360 ONE being the provider of financial services, air emissions other than GHG emissions are not material to the Organisation. Also, the Organisation has not carried out any independent assessment/ evaluation/assurance for air emission.

7. **Provide details of Green House Gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	1.00	1.74
<b>Total Scope 2 emissions*</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	326.15	225.04
<b>Total Scope 1 and Scope 2 emission intensity per rupee of Turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in Rs. crore)	Metric tonnes of CO <sub>2</sub> equivalent	0.13	0.11

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP in Rs. crore)	Metric tonnes of CO2 equivalent	2.98	2.49
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	N.A.	N.A.	N.A.
<b>Total Scope 1 and Scope 2 emission intensity per employee</b> (Total Scope 1 and Scope 2 GHG emissions / No. of employees)	Metric tonnes of CO2 equivalent	0.27	0.22

\* Since the Corporate Office of 360 ONE uses electricity from renewable sources, the Scope 2 emissions are calculated for other offices which use non-renewable sources. FY 2023-24, the Scope 2 emission data belongs to 19 offices of 360 ONE across India and for FY 2022-23, the data belongs to 7 offices of 360 ONE across India.

Note: No independent assessment / evaluation / assurance has been carried out by any external agency.

**8. Does the Organisation have any project related to reducing Green House Gas emission? If yes, then provide details.**

360 ONE has adopted various initiatives to reduce its carbon footprint. The Organisation educates employees to reduce the overall paper consumption and print when necessary and required. The workspace has been revamped to reduce the total energy consumption by using technology such as radiant cooling, replacing the CFL (Compact Fluorescent Lamp) with LEDs (Light-emitting diode) and adopting VRV (Variable Refrigerant Volume).

In order to reduce scope 2 emissions, during the year under review, the Organisation procured ~82% of its electricity from renewable sources. Furthermore, the Organisation encourages digital meetings and conferences to reduce its air travels to reduce the GHG emissions.

**9. Provide details related to waste management by the Organisation, in the following format:**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	1.89	0.1
E-waste (B)	0.8 <sup>#</sup>	0.4
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0.5
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. (G)	0	0
Other Non-hazardous waste generated (H). (Break-up by composition i.e., by materials relevant to the sector)	32.19*	17.46
<b>Total (A+B + C + D + E + F + G + H)</b>	34.88	18.46**
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations in Rs. crores)	0.013	0.008
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP in Rs. crores)	0.32	0.20
<b>Waste intensity in terms of physical output</b>	N.A.	N.A.
<b>Waste intensity per employee</b> (Total waste generated / No. of employees)	0.028	0.018

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)



Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Category of waste</b>		
(i) Recycled	10.44	6
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	10.44	6
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
<b>Total</b>	0	0

Note: No independent assessment / evaluation/assurance has been carried out by any external agency.

\*During FY 2022-23, wet waste was not calculated. For FY 2023-24, wet waste is calculated and the same stands at 14.3 metric tonnes.

#E-waste is considered for all the offices of the organisation where as other waste is calculated for only Mumbai corporate office.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Organisation's operations do not involve any usage of hazardous and toxic chemicals. However, 360 ONE monitors waste generated office and waste management initiatives such as waste segregation, waste recycling, etc. are put in place. Different types of waste are segregated and sent to respective, certified dealers for recycling, thus, diverting it from landfilling. 360 ONE has a scrap disposal process in place that guides the disposal of e-waste from its offices. E-waste disposal is carried through third party authorized E-waste handlers / recyclers (authorized by Ministry of Environment and Forests or Central / State Pollution Control Boards) who take care of the e-waste disposal from its premises.

11. If the Organisation has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

360 ONE does not operate in any ecologically sensitive areas that require any form of environmental approval and clearances.

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? If no, the reasons thereof and corrective action taken, if any.
Not applicable			

12. Details of environmental impact assessments of projects undertaken by the Organisation based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No	Date	Whether conducted by independent external agency	Results communicated in public domain	Relevant web link
Not applicable					

13. Is the Organisation compliant with the applicable environmental law / regulations / guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not applicable				

## Leadership Indicators

### 1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

Given the nature of industry 360 ONE operates, it does not have any facility / plant in any location.

### 2. Please provide details of total Scope 3 emissions & its intensity:

Currently the Organisation is not measuring its Scope 3 emission, and this can be undertaken in subsequent years.

### 3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the Organisation on biodiversity in such areas along-with prevention and remediation activities.

Since the Organisation does not operate in any ecologically sensitive areas, there is no impact on biodiversity.

### 4. If the Organisation has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as the outcome of such initiatives, as per the following format:

Initiative undertaken	Details of the initiative
Green power procurement	Conscious efforts towards procurement of green power. Corporate office runs on 100% green power. Over 19 lakhs units of green power consumed in FY 2023-24.
Energy efficiency efforts	Installed Radiant Cooling technology and occupancy sensors across offices enabling energy savings. The workspace has been revamped to reduce the total energy consumption by using technology such as radiant cooling, replacing the CFL (Compact Fluorescent Lamp) with LEDs (Light-emitting diode) and adopting VRV (Variable Refrigerant Volume).
Water conservation	The Organisation has undertaken various initiatives for consuming water judiciously. These initiatives include installation of sensor-based urinals and spindles for taps to help reduce freshwater consumption for domestic purposes. These systems have been effective in reducing the overall consumption.
Garbage Segregation	Proactive steps to segregate waste (dry waste and wet waste) through authorized recyclers. Recycled 10 metric tonnes of paper and dry waste.

### 5. Does the Organisation have a business continuity and disaster management plan? Give details in 100 words / web link.

360 ONE has a group-wide Business Continuity and Disaster Recovery (BCP / DR) Plan. This plan encompasses various aspects such as disaster management, mitigation and recovery, to ensure uninterrupted functioning of the business. A primary aspect of this plan is the formation of a Business Continuity Crisis Management Team (BCCMT) consisting of senior operational managers and function heads, to invoke the BCP and work toward recovery. The plan also describes the process of business impact analysis, maximum tolerable time to restore business operations and maximum tolerable time for which data loss can be accepted in order to resume the business operations at an acceptable level. Other aspects covered under the BCP include back-up arrangements for various systems, arrangements for remote working, including work from home and the IT infrastructural support required, key contacts who can be contacted with regard to various systems and processes when BCP / DR is invoked etc.

### 6. Disclose any significant adverse impact to the environment, arising from the value chain of the Organisation. What mitigation or adaptation measures have been taken by the Organization in this regard?

No significant adverse impact was observed from any of the value chain partners.

### 7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

No assessment with regard to environmental impact was conducted for the value chain partners.

**PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

## Essential Indicators

### 1 (a) Number of affiliations with trade and industry chambers / associations.

Seven

### (b) List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the Organisation is a member of/ affiliated to

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State / National)
1	Association of Mutual Funds (AMFI)	National
2	Indian Private Equity and Venture Capital Association (IVCA)	National
3	Indian Association of Alternative Investment Funds (IAAIF)	National
4	Indo – American Chamber of Commerce	National
5	Confederation of Indian Industry (CII)	National
6	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
7	Indian Chamber of Commerce	National

**2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the Organisation, based on adverse orders from regulatory authorities.**

There were no instances of adverse actions from regulatory authorities on issues related to anti-competitive conduct, therefore no corrective action was taken.

**Leadership Indicators**

**1. Details of public policy positions advocated by the Organisation:**

There are no public policy positions advocated by the Organisation currently.

Sr. No.	Public policy advocacy	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
Nil					

**PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**

Mumbai Angels, a part of 360 ONE, provides a platform to angel investors interested in providing capital to early-stage start-ups. It plays a vital role in creating a positive social impact by facilitating seed-stage funding to these start-ups thereby supporting innovation, entrepreneurship, generation of employment opportunities and contribution to the overall welfare of the society. Further, the Private Equity business of 360 ONE Assets with AUM of Rs. 24,212 crores as on 31<sup>st</sup> March 2024. It is uniquely positioned in the Indian venture capital and private equity market as it supports investee companies from the seed stage all the way through IPO. The business has a proven track record of successfully partnering with founders and helping them navigate their growth journeys.

Parallely, as leader in wealth and asset management, 360 ONE is able to leverage its expertise beyond providing mere funds as part of our corporate social responsibility to the society. 360 ONE has re-imagined traditional grant-giving and evolved a more catalytic approach with CSR funds deployed to generate a higher social return by unlocking additional capital, recycling funds, co-funding, with a strong focus on measured outcomes. We are committed to maximising both financial and social returns. 360 ONE focuses on improving livelihoods through financial inclusion and access to capital.

The initiatives taken by the Organisation under Principle 8 address following UN SDGs:



**Essential Indicators**

**1. Details of Social Impact Assessments (SIA) of projects undertaken by the Organisation based on applicable laws, in the current financial year.**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

360 ONE's operations do not involve any projects which require need for any Social Impact Assessments. However, from a Corporate Social Responsibility ("CSR") standpoint, to ensure adherence to programme objectives and maximization of social impact, especially for flagship CSR programmes, 360 ONE works closely with its implementing partners on CSR programme design, the implementation model and the governance and reporting of impact during the course of the programme. The Organisation follows an accountability-based approach, wherein it ensures baseline, midline and endline studies of programmes and evaluates the impact against key performance indicators ("KPIs"). The findings of the same are duly communicated to the CSR Committee and Board. 360 ONE has engaged a third-party agency to help monitor its CSR programmes and maintain independence while assessing the KPIs.

**2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your Organisation, in the following format:**

Currently there are no projects for which Rehabilitation and resettlement has been undertaken.

S. No.	Name of Project for which R&R is Ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

**3. Describe the mechanisms to receive and redress grievances of the community.**

360 ONE's operations do not trigger any community related grievances and therefore the Organisation does not need this mechanism.

However, 360 ONE'S Corporate Social Responsibility programmes work as a mechanism to address challenges faced by the community at large. Programmes are aimed at creating livelihood opportunities for farmers, students, artisans, tribals, rural entrepreneurs and many such underserved communities. The Organisation believes that financial access and inclusion is crucial towards upliftment of these stakeholder groups.

360 ONE conducts baseline, midline and endline studies of programmes through structured questionnaires and focused group discussions. As a part of these studies, any grievances of the communities get captured and addressed subsequently through the CSR programmes.

**4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	Not Applicable	
Directly from within India		

360 ONE's operations do not involve processing of any raw materials / input materials.

**5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost**

Location	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	0	0
Semi-urban	0	0
Urban	0.9%	0.5%
Metropolitan	99.1%	99.5%

**Leadership Indicators**

**1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Not Applicable	

360 ONE's operations do not involve any projects which require need for any Social Impact Assessments.

2. Provide the following information on CSR projects undertaken by your Organisation in designated aspirational districts as identified by government bodies:

The Organisation has been working on creating a long-term impact on the lives of communities it's been associated with. 360 ONE with its CSR interventions, has been trying to reach out to the economically weaker section in society in various cities and aspirational districts within urban and rural boundaries. The various CSR projects undertaken are the follows. For more details on CSR strategy and programme impact, refer Corporate Social Responsibility section of the Annual Report.

NGO / Social Enterprise implementing partner	Project Description
Rajasthan Shram Sarathi Association	Promoting rural entrepreneurship via returnable grants and incentives for micro-savings in low-income migrant households.
Access Livelihoods Foundation	Building sustainable farmer producer companies ("FPCs") via returnable grants to support production, processing, and marketing of agricultural products.
Collective Good Foundation / Samhita	Empowering new-to-credit MSMEs and individuals through the development of the Pre-Credit Score and its widespread adoption.
Collective Good Foundation / SEWA	Enabling entry of unbanked and underbanked women entrepreneurs into the formal credit system through a credit guarantee.
Collective Good Foundation/ Appreciate	Providing an alternate livelihood income for small scale entrepreneurs via a Returnable Grant-based BC model and enabling financial security of the underbanked.
Vrutti / Catalysts Management Services	Improving income of small and marginal farmers by strengthening FPCs through reduced cost of cultivation and better market linkages.
Industree Crafts Foundation	Boosting farmer incomes through bamboo farming support, value addition, and sustainable farming practices.
Learning Links Foundation	Promoting innovation mindset by providing access to quality STEM learning and 21st century job skills.
Language and Learning Foundation	Improve foundational literacy and numeracy through school and community engagement.
Swami Vivekanand Youth Movement	Improve student learning outcomes with a focus on tech-enabled tools and experiential learning.

360 ONE's CSR Programme with access Livelihood Foundation (involving CSR contribution of Rs. 1,60,40,229/- during FY 2023-24 by the Organisation), had majority of its implementation in the aspirational districts of Odisha:

Sr. No.	State	Aspirational districts
1	Odisha	Kalahandi, Balangir

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)  
 (b) From which marginalized /vulnerable groups do you procure?  
 (c) What percentage of total procurement (by value) does it constitute?

Given the nature of industry 360 ONE operates in, currently there is no procurement policy in place.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your Organisation (in the current financial year), based on traditional knowledge:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

There were no intellectual property related disputes involving the Organisation.

## 6. Details of beneficiaries of CSR Projects

S. No.	CSR Project Partner	No. of persons benefited from CSR Projects *	% of beneficiaries from vulnerable and marginalized groups
1	Rajasthan Shram Sarathi Association	570	100%
2	Access Livelihoods Foundation	2,800	100%
3	Collective Good Foundation/ Samhita – Pre-Credit Score	2,048	100%
4	Collective Good Foundation/ SEWA	2,600	100%
5	Collective Good Foundation/ Appreciate	1,850	100%
6	Vrutti / Catalysts Management Services	380	100%
7	Learning Links Foundation	2,139	100%
8	Language and Learning Foundation	1,004	100%
9	Swami Vivekanand Youth Movement	266	100%
10	Other Projects**	15,835	100%

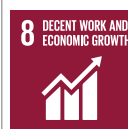
\* Number of beneficiaries mentioned here are since programme inception

\*\* Other projects include (a) projects that have been commenced before FY23-24 and continue to deliver impact, and (b) projects that have a total budget on < Rs. 70,00,000/-

### PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

360 ONE prioritizes client's risks & interests and upholds ethical practices in investment advisory, transactions, monitoring, and reporting. A detailed risk profiling which includes assessment of the client's risk tolerance, investment objectives, and financial situation is conducted before recommending investment solutions. The Organisation also has a high-level Product Approval Committee which looks at and approves complex products that are proposed to be recommended and distributed to the client. All disclosures that are made in marketing materials / term sheets are also vetted by Compliance and Risk Management teams to ensure that risks are properly disclosed to clients. These measures enable 360 ONE to tailor products suitable to the client's risk profile, mitigate risks and ensure that their investment objectives are better aligned. 360 ONE's ethical conduct and adherence to best practices builds trust and confidence in its relationship with clients

The initiatives taken by the Organisation under Principle 9 address following UN SDGs:



#### Essential Indicators

##### 1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

360 ONE is committed to provide its clientele with the best available service. To receive and respond to client queries, it has a well-established Grievance Redressal Policy.

The objective of this policy is to ensure that all the issues raised by the client are resolved promptly and every client is treated in a fair and just manner. The policy also ascertains that the customers are made aware of their rights, to provide them the flexibility to opt for alternate remedies.

360 ONE is committed to digital transformation of the system. Continuous efforts have been made for onboarding the clients with ease and improving the efficiency and productivity to minimise the corresponding issues.

Under this policy the customers are informed about the channels, which they can access to resolve their issues as per the Grievance Redressal Policy.

The Grievance Redressal Policy states that the turnaround time ("TAT") from the initial response to the complaints is two days. In cases where the customers are not satisfied by the initial solution provided, they have the provision to escalate the issue through an escalation matrix.

A complaint is closed only when the Organisation has resolved the grievance of the client completely. 360 ONE also aim to improve the quality of client services provided by establishing a forum to review consumer complaints in every quarter.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As percentage of total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	N.A.	Nil	Nil	N.A.
Advertising	Nil	Nil	N.A.	Nil	Nil	N.A.
Cyber-security	Nil	Nil	N.A.	Nil	Nil	N.A.
Delivery of essential services	Nil	Nil	N.A.	Nil	Nil	N.A.
Restrictive Trade Practices	Nil	Nil	N.A.	Nil	Nil	N.A.
Unfair Trade Practices	Nil	Nil	N.A.	Nil	Nil	N.A.
Other	31*	Nil	N.A.	31*	Nil	N.A.

\* 360 ONE group level data

4. Details of instances of product recalls on account of safety issues:

360 ONE does not produce any products and hence this question is not applicable.

	Number	Reasons for recall
Voluntary recalls	Not Applicable	Not Applicable
Forced recalls	Not Applicable	Not Applicable

5. Does the Organization have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes, the management is aware of increasing threats in the information security domain and has taken several steps to ensure that the Organisation is safeguarded against cyber security attacks, data leakage and security breaches. 360 ONE has an elaborate cyber security framework. It has adopted a policy of proactively detecting and managing cyber threats. 360 ONE has infused strong technical controls such as risk quantification, threat measurement and human firewall to reduce risk exposure and improve threat detection, employee protection which will overall improve its cybersecurity posture. Furthermore, to proactively detect and contain any cyber-attack the Organisation has established a Security Operations Centre. Apart from having security and firewalls at every layer, the Organisation also focuses on protecting end user devices, apps and data with the help of its Endpoint Security. The Information and Cyber Security Policy is available on the website of the Company at [https://www.primeinfobase.in/360ONE/files/policies/360\\_ONE\\_WAM\\_IC\\_S\\_Policy.pdf](https://www.primeinfobase.in/360ONE/files/policies/360_ONE_WAM_IC_S_Policy.pdf).

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

There have been no such corrective actions or underway on issues observed or notified by regulator from cyber security and data privacy perspective.

360 ONE has established a well-defined governance structure for IT and cybersecurity management to ensure that organisation's information assets are protected from cyber threats. There are multiple cutting-edge technologies to meet business and regulatory requirements. These technologies include multiple tools and systems, including server, workstation, end points, storage devices, network devices, data leakage prevention, incident management, high-end software consisting of cloud and on-premises, databases for efficient data management, VPN, MDM and multiple security solutions as controls for better efficiency and reduce any technological threat to the Organisation.

7. Provide the following information relating to data breaches:

Data Breach	FY 2023-24
Number of instances of data breaches along-with impact	Nil
Percentage of data breaches involving personally identifiable information of customers	Nil
Impact, if any, of the data breaches	Nil



## Leadership Indicators

1. **Channels / platforms where information on products and services of the Organisation can be accessed (provide web link, if available).**

360 ONE provides a wide range of services such as wealth management, estate planning, investment ideas etc. Details about their services are available on the website <https://www.360.one/wealth-management.html>.

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

360 ONE complies with all the required mandates and disclosures for all its services. The Organisation adheres to all the set guidelines by concerned regulators and ensures to disclose all the information necessary to customers digitally and through the physical documents.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

Customers are informed of any interruptions or discontinuations of essential services via emails, calls, and other forms of electronic communication.

4. **Does the Organisation display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did Organisation carry out any survey with regard to consumer satisfaction relating to the major products / services of the Organization, significant locations of operation of the Organisation or the Organisation as a whole? (Yes/No)**

Yes, the Organisation believes in being transparent with its customers by providing all the relevant details. Product communication is done through SMS, mails and other platforms. It ensures ethical business conduct and adheres to all the required laws and regulations. It ensures transparency and disclosure of all the information to the customers regarding the products and service. This includes the price, risks, terms and conditions, and responsibilities of the services provided are clearly communicated. It also makes sure to provide the customer with information in easily understandable language such that they can make an informed decision and choice of the product.

All this information is not only available on the product document but also available on the customer portal and platforms along with the details of the products.

## Feedback

360 ONE would appreciate feedback and insights on the contents of this report, as it would help in improving its's efforts, performance and policies. For feedback and queries please write to us at [sustainability@360.one](mailto:sustainability@360.one).