

**BSE Limited**  
**Phiroze Jeejeebhoy Towers,**  
**Dalal Street, Mumbai-400 001.**  
**Scrip Code: 543398**

**National Stock Exchange of India Limited**  
**Exchange Plaza, C-1, Block G,**  
**Bandra Kurla Complex Bandra East,**  
**Mumbai 400 051**  
**Scrip Symbol: LATENTVIEW**

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting held on May 02, 2025**

In continuation to our intimation dated March 24, 2025, and pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. on May 02, 2025, interalia has considered and approved:

- i) **Audited Financial Results** of the Company (Both Standalone and Consolidated) prepared in accordance with Indian Accounting Standards (Ind AS) for the quarter and year ended as on March 31, 2025, together with Report of the Auditor's thereon. Copy of the Financial Results and the Audit reports are enclosed herewith. Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration that the Statutory Auditors of the Company have issued the Audit Reports with Unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the year ended 31st March 2025 is enclosed herewith as **Annexure-A**.
- ii) **The appointment of Dr. Anindya Ghose (DIN: 10243913) as an Additional Director** (Independent) for a term of 5 consecutive years effective from May 02, 2025 subject to approval of the members of the company.
- iii) **The appointment of M/s. BDO India LLP as Internal Auditors** of the Company for Financial Year 2025-2026.

iv) **The appointment of M/s. M. Alagar and Associates**, Practicing Company Secretaries, Chennai as **Secretarial Auditor** of the Company for the period of five consecutive years from Financial Year 2025-26 to Financial Year 2029-30, subject to the approval of members at the ensuing Annual General Meeting.

The additional information pertaining to the aforementioned appointments as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure – B.**"

The Board meeting commenced at 11:30 am and concluded at 01.40 pm (IST)

Further, to our communication dated March 24, 2025, the trading window for dealing in equity shares of the Company, shall open post 48 hours after declaration of aforesaid results of the company.

This is for your information and records.

Thanking you,

For **Latent View Analytics Limited**

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**P. Srinivasan**  
**Company Secretary and Compliance Officer**

# Price Waterhouse Chartered Accountants LLP

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Latent View Analytics Limited

Report on the Audit of Consolidated Financial Results

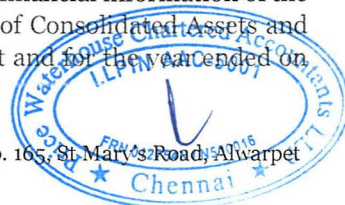
### Opinion

1. We have audited the accompanying Consolidated Annual Financial Results of Latent View Analytics Limited (the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") (Refer note 3 to the Statement of Consolidated Financial Results) for the year ended March 31, 2025 and the Statement of Consolidated Assets and Liabilities as at that date and the Statement of Consolidated Cash Flows for the year ended on that date (the 'Consolidated Financial Results'), attached herewith, which are included in the accompanying 'Statement of Consolidated Financial Results' (the "Statement") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations') which has been initialled by us for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on consolidated/separate unaudited/audited financial information of the subsidiaries, the aforesaid Consolidated Financial Results:
  - (i) include the annual financial information of the following entities  
  
Subsidiaries (including step-down subsidiaries):
    - (a) LatentView Analytics Corporation
    - (b) LatentView Analytics Pte. Limited
    - (c) LatentView Analytics UK Limited
    - (d) LatentView Analytics B.V.
    - (e) LatentView Analytics GmbH
    - (f) Decision Point Private Limited
    - (g) Decision Point Latam SpA
    - (h) Decision Point Analytics Inc
    - (i) Decision Point LATAM
    - (j) Decision Point Analytics L.L.C- FZ
  - (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2025 and the Statement of Consolidated Assets and Liabilities and the Statement of Consolidated Cash Flows as at and for the year ended on that date.

Price Waterhouse Chartered Accountants LLP, 7th & 10th Floor, Menon Eternity, No. 165, St. Mary's Road, Alwarpet  
Chennai - 600 018  
T: +91 (44) 42285278

Registered office and Head Office: 11-A, Vishnu Digambar Marg, Sucheta Bhawan, Gate No 2, New Delhi - 110002

Price Waterhouse (a Partnership Firm) Converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPINAAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)



## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Latent View Analytics Limited

Report on the Consolidated Financial Results

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### **Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditors' Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in sub-paragraph 12 and 13 of the "Other Matters" paragraph below, other than the unaudited financial information as certified by Management and referred to in sub-paragraph 14 of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### **Board of Directors' Responsibilities for the Consolidated Financial Results**

4. These Consolidated Financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and the Statement of Consolidated Assets and Liabilities and the Statement of Consolidated Cash Flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.
5. In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Latent View Analytics Limited

Report on the Consolidated Financial Results

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**Auditors' Responsibilities for the Audit of the Consolidated Financial Results**

7. Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Latent View Analytics Limited  
Report on the Consolidated Financial Results

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- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
  10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
  11. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

### Other Matters

12. The financial information of two subsidiaries and one step-down subsidiary included in the Consolidated Financial Results, reflect total assets of Rs. 1,040.87 million and net assets of Rs. 203.45 million as at March 31, 2025, total revenues of Rs. 258.36 million and total net profit after tax of Rs. 63.02 million, and total comprehensive income of Rs. 51.21 million for the year ended March 31, 2025, and cash flows (net) of Rs. (413.15) million for the year ended March 31, 2025, as considered in the Consolidated Financial Results. The financial information of these subsidiaries have been audited by other auditors whose reports have been furnished to us by the Holding Company's Management and other auditors and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 11 above. The Holding Company's management has converted the financial information of one subsidiary located outside India from the accounting principles generally accepted in that country to the accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiary located outside India, is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.



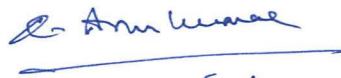
INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Latent View Analytics Limited  
Report on the Consolidated Financial Results

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13. The financial information of one subsidiary and four step-down subsidiaries included in the Consolidated Financial Results, reflect total assets of Rs. 840.01 million and net assets of Rs. 473.34 million as at March 31, 2025, total revenues of Rs. 666.64 and total net profit after tax of Rs. (35.13) million, and total comprehensive income of Rs. (36.87) million for the nine months ended March 31, 2025, and cash flows (net) of Rs. (78.22) million for the nine months ended March 31, 2025, as considered in the Consolidated Financial Results. The financial information of these subsidiaries have been audited by other auditors whose reports have been furnished to us by the other auditors and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 11 above.
14. The Consolidated Financial Results include the unaudited financial information of one subsidiary, whose financial information reflect total assets of Rs. 173.08 million and net assets of Rs. (97.07) million as at March 31, 2025, total revenue of Rs. 149.17 million and total net profit after tax of Rs. 31.02 million, and total comprehensive income of Rs. 31.02 million for the year ended March 31, 2025, and cash flows (net) of Rs. 26.76 million for the year ended March 31, 2025, as considered in the Consolidated Financial Results. The financial information of this subsidiary is unaudited and has been furnished to us by the Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, this financial information is not material to the Group.
- Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.
15. The Consolidated Financial Results include the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
16. The consolidated financial statements of the Group for the year ended March 31, 2024 were audited by another firm of chartered accountants under the Act, who, vide their report dated May 07, 2024, expressed an unmodified opinion on those financial statements.

For **Price Waterhouse Chartered Accountants LLP**  
Firm Registration Number: 012754N/N500016



**Arun Kumar R**

Partner

Membership Number: 211867

UDIN: 25211867BMOPRE3059

Place: Chennai

Date: May 02, 2025



Latent View Analytics Limited

CIN No : L72300TN2006PLC058481

Registered Office: 5th Floor, Neville Tower, Unit 6, 7 and 8, Ramanujan IT City,  
Rajiv Gandhi Salai, Taramani, Chennai - 600 113

Website : [www.latentview.com](http://www.latentview.com)

Email - [investorcare@latentview.com](mailto:investorcare@latentview.com)

Statement of Consolidated Financial Results

Statement of audited Consolidated Financial Results for the quarter and year ended 31 March 2025

(₹ in Millions)

Particulars	Quarter ended			Year ended	
	31-Mar-25 (Audited) (Refer Note 3)	31-Dec-24 (Unaudited)	31-Mar-24 (Audited) (Refer Note 3)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
<b>Income from operations</b>					
I Revenue from operations	2,321.77	2,278.36	1,716.39	8,478.43	6,406.83
II Other income	211.18	146.91	158.14	689.39	737.02
III Total income (I + II)	<b>2,532.95</b>	<b>2,425.27</b>	<b>1,874.53</b>	<b>9,167.82</b>	<b>7,143.85</b>
<b>IV Expenses</b>					
a) Employee benefits expense	1,490.86	1,469.32	1,143.30	5,608.81	4,338.92
b) Finance costs	47.13	4.16	7.23	65.57	30.47
c) Depreciation and amortisation expense	90.71	84.93	24.54	293.10	96.61
d) Other expenses	281.67	305.83	169.18	912.94	707.60
Total expenses (IV)	<b>1,910.37</b>	<b>1,864.24</b>	<b>1,344.25</b>	<b>6,880.42</b>	<b>5,173.60</b>
V Profit before tax (III - IV)	<b>622.58</b>	<b>561.03</b>	<b>530.28</b>	<b>2,287.40</b>	<b>1,970.25</b>
<b>VI Tax expenses</b>					
Current Tax	121.53	128.26	125.73	563.78	429.11
Deferred Tax	(11.52)	6.66	(47.81)	(11.35)	(45.30)
VII Profit for the period / year (V - VI)	<b>512.57</b>	<b>426.11</b>	<b>452.36</b>	<b>1,734.97</b>	<b>1,586.44</b>
<b>VIII Other comprehensive income / (loss)</b>					
<b>Items that will not be reclassified subsequently to profit / (loss)</b>					
Re-measurement losses / (gain) on defined benefit plans	11.20	3.87	(0.97)	30.24	(7.74)
Income tax relating to items above	(3.28)	(1.13)	0.28	(8.81)	2.25
Net other comprehensive income / (loss) not to be reclassified subsequently to profit / (loss)	<b>7.92</b>	<b>2.74</b>	<b>(0.69)</b>	<b>21.43</b>	<b>(5.49)</b>
<b>Items that will be reclassified subsequently to profit / (loss)</b>					
Effective portion of gains and loss on designated portion of hedging instruments in cashflow hedge	11.11	(9.13)	-	1.98	-
Exchange differences in translating financial statements of foreign operations	(23.04)	86.32	3.01	72.22	32.98
Income tax relating to items above	(3.23)	2.66	-	(0.57)	-
Net other comprehensive income to be reclassified subsequently to profit / (loss)	<b>(15.16)</b>	<b>79.85</b>	<b>3.01</b>	<b>73.63</b>	<b>32.98</b>
Other comprehensive income / (loss) for the period / year	<b>(7.24)</b>	<b>82.59</b>	<b>2.32</b>	<b>95.06</b>	<b>27.49</b>
<b>IX Total comprehensive income for the period / year (VII + VIII)</b>	<b>505.33</b>	<b>508.70</b>	<b>454.68</b>	<b>1,830.03</b>	<b>1,613.93</b>
<b>Net profit attributable to</b>					
-Owners	534.76	418.95	452.36	1,741.83	1,586.44
-Non-Controlling interest	(22.19)	7.16	-	(6.86)	-
<b>Other Comprehensive income attributable to</b>					
-Owners	(4.41)	78.12	2.32	95.73	27.49
-Non-Controlling interest	(2.83)	4.47	-	(0.67)	-
<b>Total Comprehensive income attributable to</b>					
-Owners	530.35	497.07	454.68	1,837.56	1,613.93
-Non-Controlling interest	(25.02)	11.63	-	(7.53)	-
Paid-up equity share capital (Face value ₹ 1/- each)	206.47	206.47	205.90	206.47	205.90
Reserves (Excluding revaluation reserve)	-	-	-	14,793.67	13,538.18
Basic earnings per share	2.59	2.03	2.20	8.45	7.73
Diluted earnings per share	2.58	2.02	2.18	8.41	7.68
	(not annualised)	(not annualised)	(not annualised)	(annualised)	(annualised)

See accompanying notes to financial results



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Identification  
Purpose Only



**Latent View Analytics Limited**

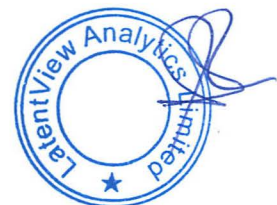
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Registered Office: 5th Floor, Neville Tower, Unit 6,7 and 8, Ramanujan IT City,  
Rajiv Gandhi Salai, Taramani, Chennai - 600 113Website : [www.latentview.com](http://www.latentview.com)Email : [investorcare@latentview.com](mailto:investorcare@latentview.com)**Statement of Consolidated Financial Results**

Statement of audited consolidated assets and liabilities as at 31 March 2025

(₹ in Million)

S. No.	Particulars	As at	As at
		31 March 2025	31 March 2024
		(Audited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	169.41	90.50
	(b) Right-of-use assets	225.20	184.53
	(c) Goodwill	2,448.82	-
	(d) Intangible assets	1,166.00	-
	(e) Capital Work-in-progress	86.83	-
	(f) Financial assets		
	Investments	4,301.25	3,289.83
	Other financial assets	617.96	178.93
	(g) Deferred tax assets (net)	0.82	108.05
	(h) Other tax assets (net)	47.44	60.84
	(i) Other non-current assets	16.75	20.17
	<b>Total non-current assets</b>	<b>9,080.48</b>	<b>3,932.85</b>
<b>2</b>	<b>Current assets</b>		
	(a) Financial assets		
	Investments	4,178.61	3,467.76
	Trade receivables	1,847.91	1,131.37
	Cash and cash equivalents	694.43	1,648.64
	Bank balance other than cash and cash equivalents	281.56	2,509.34
	Other financial assets	1,488.48	1,651.91
	(b) Contract assets	73.31	138.50
	(c) Other current assets	241.56	78.38
	<b>Total current assets</b>	<b>8,805.86</b>	<b>10,625.90</b>
	<b>Total assets (1+2)</b>	<b>17,886.34</b>	<b>14,558.75</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	206.47	205.90
	(b) Other equity	14,793.67	13,538.18
	<b>Equity attributable to shareholders of the Company</b>	<b>15,000.14</b>	<b>13,744.08</b>
	Non-Controlling interest	369.79	-
	<b>Total equity</b>	<b>15,369.93</b>	<b>13,744.08</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	Borrowings	1.35	2.40
	Lease liabilities	188.99	188.04
	Other Financial liabilities	657.00	-
	(b) Deferred tax Liabilities	321.19	-
	(c) Provisions	21.02	93.92
	(d) Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>1,189.55</b>	<b>284.36</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial liabilities		
	Lease liabilities	97.26	49.48
	Trade payables		
	total outstanding dues of micro and small enterprises	18.43	-
	total outstanding dues of creditors other than micro, small and medium enterprises	179.34	99.52
	Other Financial Liabilities	87.78	26.56
	(b) Contract liabilities	275.20	166.06
	(c) Other current liabilities	525.17	125.41
	(d) Provisions	138.72	33.97
	(e) Current tax liabilities (net)	4.96	29.31
	<b>Total current liabilities</b>	<b>1,326.86</b>	<b>530.31</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>17,886.34</b>	<b>14,558.75</b>

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Purpose Only



**Latent View Analytics Limited**  
CIN No : L72300TN2006PLC058481

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Website : [www.latentview.com](http://www.latentview.com)

Email [investorcare@latentview.com](mailto:investorcare@latentview.com)

**Statement of Consolidated Financial Results**

**Statement of audited consolidated Cashflows for the year ended March 31, 2025**

(₹ in Million)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	(Audited)	(Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	2,287.40	1,970.25
Adjustments for:		
Depreciation and amortisation	293.10	96.61
Amortisation of premium paid on bonds	2.17	8.74
Share based compensation expense	6.56	31.92
Financial assets measured at FVTPL - net change in fair value	(73.78)	(73.24)
Interest income on deposits with banks, financial institutions and related party	(440.57)	(603.70)
Gain on sale of investments	(95.35)	(8.48)
Gain on sale of property, plant and equipment	(4.14)	(3.02)
Interest income on security deposits	-	(0.82)
Finance costs	63.69	21.73
Unrealised gain on foreign exchange differences	(14.54)	(30.02)
<b>Operating profit before working capital / other changes</b>	<b>2,024.54</b>	<b>1,409.97</b>
Adjustments for changes in working capital:		
(Increase) in trade receivables	(433.88)	(142.27)
Decrease/(Increase) in current and non current assets	105.92	(84.91)
Decrease in other financial assets	264.40	50.71
(Decrease)/Increase in provisions	(16.50)	32.45
(Decrease)/Increase in trade payables and other financial liabilities	(111.39)	189.60
<b>Cash generated from operations</b>	<b>1,833.09</b>	<b>1,455.55</b>
Less: Income tax paid (net)	(528.35)	(301.83)
<b>Net cash generated from operating activities</b>	<b>1,304.74</b>	<b>1,153.72</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(161.94)	(46.17)
Sale of property, plant and equipment	4.14	3.02
Proceeds from sale of investments	7,119.51	3,876.40
Purchase of investments	(8,593.18)	(5,483.82)
Investments in deposits with banks and financial institutions (net)	1,987.79	-
Interest income on deposits with banks and financial institutions	539.13	531.55
Payment for acquisition of subsidiary	(3,311.99)	1,081.56
<b>Net cash (used in) from investing activities (b)</b>	<b>(2,416.55)</b>	<b>(37.46)</b>
<b>Cash flow from financing activities</b>		
Payment of lease liability- Principal portion	(67.86)	(43.97)
Payment of lease liability- Interest portion	(28.23)	(21.96)
Proceeds from exercise of share options	50.34	54.89
<b>Net cash (used in) financing activities (c)</b>	<b>(45.75)</b>	<b>(11.04)</b>
<b>Net (decrease)/increase in cash and cash equivalents (a) + (b) + (c)</b>	<b>(1,157.56)</b>	<b>1,105.22</b>
Cash and cash equivalents at the beginning of the year	1,648.64	533.81
Cash from business combination	200.25	-
Effect of exchange rate fluctuations on cash held	3.10	9.61
<b>Cash and cash equivalents at the end of the year</b>	<b>694.43</b>	<b>1,648.64</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.01	0.02
Bank balances	654.42	1,238.10
Deposits (with original maturity of 3 months or less)	40.00	410.52
<b>Cash and cash equivalents as per Statement of consolidated assets and liabilities</b>	<b>694.43</b>	<b>1,648.64</b>



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**Latent View Analytics Limited**

**CIN No : L72300TN2006PLC058481**

Registered Office: 5th Floor, Neville Tower, Unit 6, 7 and 8, Ramanujan IT City,  
Rajiv Gandhi Salai, Taramani, Chennai - 600 113

**Notes:**

1. The above consolidated financial results for the quarter and year ended 31 March 2025 in respect of Latent View Analytics Limited ("the Holding Company") have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 02 May 2025.

2. These consolidated financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. The figures for the quarter ended 31 March 2025 and 31 March 2024 are the balancing figures between audited figures in respect of the full financial years and published unaudited year to date figures upto the end of third quarter of the relevant financial year, which were subject to limited review.

4. The above consolidated Financial Result include the result of the following entities:

**Parent:**

Latent View Analytics Limited

**Subsidiaries (including step down subsidiaries):**

LatentView Analytics Pte. Ltd., Singapore

LatentView Analytics Corporation, USA

LatentView Analytics UK limited, United Kingdom

LatentView Analytics B.V. Netherlands

LatentView Analytics GmbH, Germany

Decision Point Private Limited

Decision Point Latam SPA

Decision Point Analytics Inc

Decision Point LATAM

Decision Point Analytics L.L.C - FZ

5. The Group is principally engaged in a single business segment viz., develop and deploy analytics solutions to its customers.

6. On March 28, 2024 the Holding company had entered into a share purchase agreement (SPA) for the acquisition of Decision Point Private Limited and its subsidiaries (DP group) (a Company in the space of AI- Led Business Transformation and Revenue Growth Management). The Consideration paid for acquisition in July 2024 (net of working capital) of 70% of the paid-up equity capital of Decision Point Private Limited amounted to INR 3,315.00 million. The consideration for the acquisition of remaining 30% stake would be based on the conditions and valuation principles in the SPA in one or more tranches before the close of June 2026. Accordingly, the holding company has determined the fair value of net assets of DP group including newly identified intangible assets of INR 1,325.00 million and the resultant goodwill of INR 2,448.82 million, which along with the redemption liability for the acquisition of the remaining stake is recognized in the audited Statement of consolidated assets and liabilities as at March 31,2025.

7. The consolidated financial results for the quarter and year ended 31 March 2025, are available on the BSE Limited website (URL : [www.bseindia.com](http://www.bseindia.com)), the National Stock Exchange of India Limited website (URL : [www.nseindia.com](http://www.nseindia.com)) and on the company's website (URL : [www.latentview.com](http://www.latentview.com)).

For and on behalf of the Board of directors  
For Latent View Analytics Limited

  
A V Venkatraman  
DIN No: 01240055

Chairperson & Whole time Director

Date: 02 May 2025

Place: Chennai



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# Price Waterhouse Chartered Accountants LLP

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Latent View Analytics Limited

Report on the Audit of Standalone Financial Results

### Opinion

1. We have audited the accompanying Standalone Annual Financial Results of Latent View Analytics Limited (hereinafter referred to as the "Company") for the year ended March 31, 2025 and the Statement of Standalone Assets and Liabilities as at that date and the Statement of Standalone Cash Flows for the year ended on that date (the 'Standalone Financial Results'), attached herewith, which are included in the accompanying 'Statement of Standalone Financial Results' (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations') which has been initialled by us for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results:
  - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2025 and the Statement of Standalone Assets and Liabilities and the Statement of Standalone Cash Flows as at and for the year ended on that date.

### Basis for Opinion

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



Price Waterhouse Chartered Accountants LLP, 7th & 10th Floor, Menon Eternity, No. 165, St Mary's Road, Alwarpet  
Chennai - 600 018

T: +91 (44) 42285278

Registered office and Head Office: 11-A, Vishnu Digambar Marg, Sucheta Bhawan, Gate No 2, New Delhi - 110002

Price Waterhouse (a Partnership Firm) Converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPINAAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Latent View Analytics Limited  
Report on the Standalone Financial Results

Page 2 of 3

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### **Board of Directors' Responsibilities for the Standalone Financial Results**

4. These Standalone Financial Results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the Statement of Standalone Assets and Liabilities and the Statement of Standalone Cash Flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Standalone Financial Results by the Directors of the Company, as aforesaid.
5. In preparing the Standalone Financial Results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

### **Auditors' Responsibilities for the Audit of the Standalone Financial Results**

7. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Latent View Analytics Limited  
Report on the Standalone Financial Results

Page 3 of 3

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

11. The Standalone Financial Results include the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.
12. The standalone financial statements of the Company for the year ended March 31, 2024, were audited by another firm of chartered accountants under the Act, who, vide their report dated May 07, 2024, expressed an unmodified opinion on those financial statements.

For **Price Waterhouse Chartered Accountants LLP**  
Firm Registration Number: 012754N/N500016



**Arun Kumar R**

Partner

Membership Number: 211867

UDIN: 25211867 BMOPRF 7000

Place: Chennai

Date: May 02, 2025

<b>Latent View Analytics Limited</b>					
CIN No : L72300TN2006PLC058481					
Registered Office: 5th Floor, Neville Tower, Unit 6,7 and 8, Ramanujan IT City, Rajiv Gandhi Salai, Taramani, Chennai - 600 113					
Website : <a href="http://www.latentview.com">www.latentview.com</a>			Email: <a href="mailto:investorcare@latentview.com">investorcare@latentview.com</a>		
<b>Statement of Standalone Financial Results</b>					
<b>Statement of audited Standalone Financial Results for the quarter and year ended March 31, 2025</b>					
(₹ in Million)					
Particulars	Quarter ended			Year ended	
	31-Mar-25 (Audited) (Refer Note 3)	31-Dec-24 (Unaudited)	31-Mar-24 (Audited) (Refer Note 3)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
<b>Income from operations</b>					
I Revenue from operations	978.68	878.22	770.26	3,471.25	2,915.15
II Other income	181.98	125.62	146.90	607.95	692.16
III <b>Total income (I + II)</b>	<b>1,160.66</b>	<b>1,003.84</b>	<b>917.16</b>	<b>4,079.20</b>	<b>3,607.31</b>
<b>IV Expenses</b>					
a) Employee benefits expense	453.67	493.75	410.48	1,844.90	1,597.06
b) Finance costs	4.67	4.91	7.21	21.91	30.38
c) Depreciation and amortisation expense	26.21	22.78	20.87	97.88	80.91
d) Other expenses	576.94	166.72	84.12	844.13	359.55
<b>Total expenses (IV)</b>	<b>1,061.49</b>	<b>688.16</b>	<b>522.68</b>	<b>2,808.82</b>	<b>2,067.90</b>
V <b>Profit before tax (III - IV)</b>	<b>99.17</b>	<b>315.68</b>	<b>394.48</b>	<b>1,270.38</b>	<b>1,539.41</b>
<b>VI Tax expenses</b>					
Current Tax	104.23	80.86	97.56	432.83	399.59
Deferred Tax	0.67	14.41	4.63	11.76	7.14
VII <b>Profit / (Loss) for the period/year (V - VI)</b>	<b>(5.73)</b>	<b>220.41</b>	<b>292.29</b>	<b>825.79</b>	<b>1,132.68</b>
<b>VIII Other comprehensive income / (loss)</b>					
<b>Items that will not be reclassified subsequently to profit / (loss)</b>					
Re-measurement (losses) / gain on defined benefit plans	11.20	3.87	(0.96)	30.24	(7.74)
Income tax relating to items that will not be reclassified subsequently to profit / (loss)	(3.28)	(1.13)	0.28	(8.81)	2.25
<b>Net other comprehensive income / (loss) not to be reclassified subsequently to profit / (loss)</b>	<b>7.92</b>	<b>2.74</b>	<b>(0.68)</b>	<b>21.43</b>	<b>(5.49)</b>
<b>Items that will be reclassified subsequently to profit / (loss)</b>					
Effective portion of gains and loss on designated portion of hedging instruments in cashflow hedge	11.11	(9.13)	-	1.98	-
Income tax relating to items above	(3.23)	2.66	-	(0.57)	-
<b>Net other comprehensive income to be reclassified subsequently to profit / (loss)</b>	<b>7.88</b>	<b>(6.47)</b>	<b>-</b>	<b>1.41</b>	<b>-</b>
<b>Other comprehensive income / (loss) for the period / year</b>	<b>15.80</b>	<b>(3.73)</b>	<b>(0.68)</b>	<b>22.84</b>	<b>(5.49)</b>
IX <b>Total comprehensive income for the period/year (VII+VIII)</b>	<b>10.07</b>	<b>216.68</b>	<b>291.61</b>	<b>848.63</b>	<b>1,127.19</b>
Paid-up equity share capital (Face value ₹ 1/- each)	206.47	206.47	205.90	206.47	205.90
Reserves (Excluding revaluation reserve)				11,721.05	10,813.26
Basic earnings per share	(0.03)	1.07	1.42	4.01	5.52
Diluted earnings per share	(0.03)	1.06	1.41	3.99	5.48
	(not annualised)	(not annualised)	(not annualised)	(annualised)	(annualised)
<i>See accompanying notes to financial results</i>					



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CIN No : L72300TN2006PLC058481

Registered Office: 5th Floor, Neville Tower, Unit 6,7 and 8,  
Ramanujan IT City, Rajiv Gandhi Salai, Taramani, Chennai - 600 113  
Website : [www.latentview.com](http://www.latentview.com) Email: [investorcare@latentview.com](mailto:investorcare@latentview.com)

**Statement of Standalone Financial Results**

**Audited Standalone Statement of assets and liabilities as at March 31, 2025**

(₹ in Million)

S. No.	Particulars	As at	As at
		31 March 2025	31 March 2024
		(Audited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	145.78	76.84
	(b) Right-of-use assets	141.18	169.77
	(c) Capital Work-in-progress	87.54	-
	(d) Financial assets		
	Investments	5,359.86	2,868.17
	Loans	254.52	1,332.50
	Other financial assets	756.01	32.35
	(e) Deferred tax assets (net)	-	55.40
	(f) Other tax assets (net)	31.88	19.66
	(g) Other non-current assets	18.19	20.17
	<b>Total non-current assets</b>	<b>6,794.96</b>	<b>4,574.86</b>
<b>2</b>	<b>Current assets</b>		
	(a) Financial assets		
	Investments	3,097.70	2,661.34
	Trade receivables	976.26	1,021.64
	Cash and cash equivalents	112.72	462.42
	Bank balance other than cash and cash equivalents	-	1,002.41
	Loans	513.04	272.52
	Other financial assets	1,061.85	1,405.40
	(b) Other current assets	65.78	27.08
	<b>Total current assets</b>	<b>5,827.35</b>	<b>6,852.81</b>
	<b>Total assets (1+2)</b>	<b>12,622.31</b>	<b>11,427.67</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	206.47	205.90
	(b) Other equity	11,721.05	10,813.26
	<b>Total equity</b>	<b>11,927.52</b>	<b>11,019.16</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	Lease liabilities	124.80	179.39
	(b) Provisions	13.69	30.19
	(c) Deferred tax liabilities (net)	12.49	-
	<b>Total non-current liabilities</b>	<b>150.98</b>	<b>209.58</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial liabilities		
	Lease liabilities	69.39	42.49
	Trade payables		
	total outstanding dues of micro and small enterprises	17.93	-
	total outstanding dues of creditors other than micro, small and medium enterprises	262.81	50.95
	Other financial liabilities	74.38	26.56
	(b) Other current liabilities	119.30	78.93
	<b>Total current liabilities</b>	<b>543.81</b>	<b>198.93</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>12,622.31</b>	<b>11,427.67</b>



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**Statement of Standalone Financial Results**

**Audited Standalone Statement of Cashflows for the year ended March 31, 2025**

(₹ in Million)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	(Audited)	(Audited)
<b>Cash flow from operating activities</b>		
Profit before income tax	1,270.38	1,539.41
Adjustments for:		
Depreciation and amortisation	97.88	80.91
Amortisation of premium paid on bonds	2.17	8.74
Share based compensation expense	6.56	17.47
Financial assets measured at FVTPL - net change in fair value	(73.78)	(73.24)
Interest income on deposits with banks and financial institutions	(391.52)	(559.05)
Gain on sale of investments	(95.35)	(7.50)
Gain on sale of Property, plant and equipments	(4.14)	(3.02)
Finance costs	19.73	21.64
Loss on Derivatives	290.61	-
Interest income on security deposits	-	(0.82)
Unrealised gain on foreign exchange differences	(14.22)	(35.81)
<b>Operating profit before working capital changes</b>	<b>1,108.32</b>	<b>988.73</b>
<b>Working capital adjustments:</b>		
Decrease/(Increase) in trade receivables	34.52	(512.40)
(Increase)/Decrease in other assets	(36.73)	7.56
Decrease in other financial assets	34.20	20.56
(Decrease)/Increase in provisions	(16.50)	4.32
Increase in trade payables and other liabilities	271.89	57.27
	<b>1,395.70</b>	<b>566.04</b>
<b>Cash generated from operating activities</b>		
Less: Income tax paid (net)	(398.30)	(293.61)
<b>Net cash generated from operating activities (a)</b>	<b>997.40</b>	<b>272.43</b>
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment	(151.20)	(41.14)
Sale of property, plant and equipment	4.14	3.02
Proceeds from sale of investments	5,187.03	2,386.92
Loans to subsidiaries	-	(1,064.05)
Proceeds from repayment of loan given to subsidiaries	863.55	566.56
Proceeds from investment in bank deposits and deposits with financial institutions (net)	1,064.03	1,613.00
Interest income on deposits with banks, financial institutions and related party	471.81	548.12
Purchase of investments	(5,451.83)	(3,889.24)
Payment for acquisition of subsidiary	(3,311.99)	-
<b>Net cash generated/(used) in investing activities (b)</b>	<b>(1,324.47)</b>	<b>123.19</b>
<b>Cash flow from financing activities</b>		
Payment of lease liability- Principal portion	(53.26)	(38.23)
Payment of lease liability- Interest portion	(19.73)	(21.64)
Proceeds from exercise of share options	50.35	54.89
<b>Net cash (used) in financing activities (c)</b>	<b>(22.64)</b>	<b>(4.98)</b>
<b>Net (decrease)/increase in cash and cash equivalents (a) + (b) + (c)</b>	<b>(349.70)</b>	<b>390.64</b>
Cash and cash equivalents at the beginning of the year	462.42	71.78
<b>Cash and cash equivalents at the end of the year</b>	<b>112.72</b>	<b>462.42</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.01	0.02
Bank balances		
- in current accounts	70.83	62.40
- in exchange earners foreign currency accounts	1.88	-
- in deposit accounts(with original maturity of 3 months or less)	40.00	400.00
<b>Cash and cash equivalents as per Statement of assets and liabilities</b>	<b>112.72</b>	<b>462.42</b>



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**Notes:**

1. The above standalone financial results for the quarter and year ended 31 March 2025 in respect of Latent View Analytics Limited ('the Company') have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 02 May 2025.
2. These standalone financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The figures for the quarter ended 31 March 2025 and 31 March 2024 are the balancing figures between audited figures in respect of the full financial years and published unaudited year to date figures upto the end of third quarter of the relevant financial year, which were subject to limited review.
4. The Company is principally engaged in a single business segment viz., develop and deploy analytics solutions to its customers.
5. On March 28, 2024 the Company had entered into a share purchase agreement (SPA) for the acquisition of Decision Point Private Limited and its subsidiaries (DP group) (a Company in the space of AI- Led Business Transformation and Revenue Growth Management). The Consideration paid for acquisition in July 2024 (net of working capital) of 70% of the paid-up equity capital of Decision Point Private Limited amounted to INR 3,315.00 million. The consideration for the acquisition of remaining 30% stake would be based on the conditions and valuation principles in the SPA in one or more tranches before the close of June 2026.
6. The Company initiated during the quarter ended September 30, 2024, arm's length determination with respect to all international transactions within the group. The assessment was completed during the quarter ended March 31, 2025 and an amount of Rs 184 million (including Rs 138 million relating to nine months ended December 31, 2024) has been considered under "Other expenses" in the quarter ended March 31, 2025.
7. Other expenses include the loss on changes in fair value of derivative asset recognized towards commitment to purchase remaining shareholding in Decision Point Private Limited in accordance with the share purchase agreement amounting to Rs 290.61 million for the quarter and year ended March 31, 2025.
8. The standalone financial results for the quarter and year ended 31 March 2025, are available on the BSE Limited website (URL : [www.bseindia.com](http://www.bseindia.com)), the National Stock Exchange of India Limited website (URL : [www.nseindia.com](http://www.nseindia.com)) and on the company's website (URL : [www.latentview.com](http://www.latentview.com)).

For and on behalf of the board of directors  
For Latent View Analytics Limited

  
A.V. Venkatraman  
DIN No: 01240055  
Chairperson & Whole time Director

Date: 02 May 2025  
Place: Chennai



Initialed For  
Identification  
Purpose Only

**BSE Limited**  
**Phiroze Jeejeebhoy Towers,**  
**Dalal Street, Mumbai-400 001.**  
**Scrip Code: 543398**

**National Stock Exchange of India Limited**  
**Exchange Plaza, C-1, Block G,**  
**Bandra Kurla Complex Bandra East,**  
**Mumbai 400 051**  
**Scrip Symbol: LATENTVIEW**

Dear Sir/Madam,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, we hereby declare that M/s. Price Waterhouse Chartered Accountants LLP, Chartered Accountants, Statutory Auditors of the Company have issued the Audit Reports with Unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the Financial year ended 31st March 2025.

Request you to kindly take this declaration on your records.

**For Latent View Analytics Limited**

**Rajan Bala Venkatesan**

**Chief Financial Officer**

Disclosures pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

i. Appointment of Dr. Anindya Ghose (DIN: 10243913) as an Additional Director (Independent, Non – Executive) of the Company:

S. No.	Particulars	Details
1	Name of the Director	Dr. Anindya Ghose (DIN: 10243913)
2	Reason for change viz. <del>appointment, resignation, removal, death or otherwise</del>	Appointed as an Additional Director (Independent) to hold office in terms of Section 161(1) of the Companies Act, 2013 (as amended).
3	Date of appointment	w.e.f May 02, 2025
4	Term of appointment	Term of 5 (Five) consecutive years, commencing from May 02, 2025 and not be liable to retire by rotation, which will be subject to approval of members.
5	Brief profile	Dr. Anindya Ghose is the Heinz Riehl Chair Professor of Business at NYU's Stern School of Business and a globally renowned expert at advising companies on their AI transformation journeys. He is the author of <i>TAP: Unlocking The Mobile Economy</i> and co-author of <i>THRIVE: Maximizing Well-Being in the Age of AI</i> , with his work translated into multiple languages and recognized with global awards. His research on economics of AI, digital platforms,

LatentView Analytics Limited

(Formerly known as LatentView Analytics Private Limited)

Unit 6,7,8, 5th Floor, Neville Tower, Ramanujan IT City SEZ

Rajiv Gandhi Salai (OMR), Taramani, Chennai, Tamil Nadu 600113.

		mobile commerce, and data privacy has won multiple awards and been widely featured in media such as <i>The Economist</i> , <i>New York Times</i> , <i>Wall Street Journal</i> , <i>CNN</i> , and <i>CNBC</i> . A highly accomplished expert witness, he has testified for many global tech firms including Alibaba, Apple, Fox, Google, Meta, Pinterest, Snap, and Yahoo, in high-profile antitrust, intellectual property, securities and privacy litigations. He is also an avid high-altitude mountaineer who has climbed multiple peaks across five continents.
6	<b>Disclosure of relationships between directors</b>	Dr. Anindya Ghose is not related to any Director of the Company
7	<b>Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Ltd with ref. no. NSE/CML/2018/24, dated 20 June 2018</b>	Dr. Anindya Ghose is not debarred from holding the office of director by virtue of any order of the Securities and Exchange Board of India or any other such authority as required under the circulars.

ii. **Re-appointment of M/s. BDO India LLP as Internal Auditors of the Company for the Financial Year 2025-2026:**

S. No.	Particulars	Details
1	<b>Name of the Internal Auditor</b>	M/s. BDO India LLP

2	<b>Reason for change viz. appointment, <del>resignation,</del> <del>removal, death or otherwise</del></b>	Re-appointment as Internal Auditors of the Company.
3	<b>Date of appointment</b>	May 02, 2025
4	<b>Term of appointment</b>	M/s. BDO India LLP is reappointed as Internal auditors for the Financial Year 2025-26
6	<b>Brief profile</b>	M/s. BDO India LLP is a full-service professional services firm in India. They offer a variety of services including audit, tax, consulting, and outsourcing for both domestic and international businesses. They are the India member firm of a larger international network, BDO International. M/s. BDO India LLP is headquartered in Mumbai and has offices throughout India.
7	<b>Disclosure of relationships between directors</b>	Not Applicable

iii. Appointment of M/s. M. Alagar & Associates as Secretarial Auditors of the Company:

S. No.	Particulars	Details
1	<b>Name of the as Secretarial Auditor</b>	M/s. M. Alagar & Associates - Unique Identification No. P2011TN78800

S. No.	Particulars	Details
2	Reason for change viz. <del>appointment, resignation, removal, death or otherwise</del>	Re- appointment (Subject to the approval of shareholders)
3	Date of Appointment	May 02, 2025
4	Term of appointment	Re-appointed for a term of 5 (five) consecutive years effective from FY 2025-26 to FY 2029-30.
5	Brief profile	<p>M/s. M. Alagar &amp; Associates, peer reviewed firm of Company Secretaries in Practice bearing Unique Identification No. P2011TN078800 and peer reviewed firm bearing Certificate No.6186/2024. The firm has experience of more than 15 years in Secretarial Audit Services and provide audit services to the clients in Technology, Healthcare, Manufacturing, Financial Services, Shared Services space.</p> <p>The Firm represented by four full time partners and 35 executives. Each of the partners and senior team members having vast experience and exposure in their specialized areas in Corporate Laws such as Companies Act, FEMA Inbound and Outbound Investments, Foreign Trade Policy &amp; Practices and SEBI Regulations with specific reference to SEBI LODR Disclosure, IPO, Takeover, Insider Trading, Buy Back of securities, SEBI Open Offer, ESOP and Due Diligence.</p>

<b>S. No.</b>	<b>Particulars</b>	<b>Details</b>
7	<b>Disclosure of relationships between directors</b>	Not Applicable