

May 16, 2026

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 16, 2026

In continuation to our intimation dated May 12, 2026, 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 at its meeting held on May 16, 2026, has inter alia 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 financial year ended March 31, 2026, together with the Report of the Auditor's thereon. A copy of the Financial Results and the Audit reports is 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 an unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the year ended 31st March 2026 is enclosed herewith as "**Annexure-A**".
- ii) **Reappointment of M/s. BDO India LLP as Internal Auditors** of the Company for the Financial Year 2026-2027 and 2027-2028.
- iii) **Reappointment of Dr. R. Raghuttama Rao (DIN: 00146230) as an Independent Director** for a second term of five consecutive years, subject to the approval of the members of the Company.

Latent View Analytics Limited

Unit 6, 7 & 8, 5th Floor, Neville Tower, Ramanujan IT City SEZ
Rajiv Gandhi Salai (OMR), Taramani, Chennai, Tamil Nadu 600113.

CIN No. L72300TN2006PLC058481 | +91 44 4344 1700 Phone | +91 44 4344 1701 Fax
Investorcare@latentview.com Email | www.latentview.com Website

- iv) **Reappointment of Mr. Reed Cundiff (DIN: 09241056) as an Independent Director** for a second term of five consecutive years, subject to the approval of the members of the Company.
- v) **Reappointment of Mr. A.V. Venkatraman (DIN: 01240055) as a Whole Time Director** for another term of five consecutive years, subject to the approval of the members of the Company.
- vi) **Reappointment of Ms. Pramadwathi Jandhyala (DIN: 00732854) as a Whole Time Director** for another term of five consecutive years, subject to the approval of the members of the Company.

The details pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 is enclosed as "**Annexure-B**"

The Board meeting commenced at 10:30 A.M IST and concluded at 02:00 P.M. IST

This is for your information and records.

Thanking you,

For **Latent View Analytics Limited**

P. Srinivasan

Company Secretary and Compliance Officer

Membership No. F11519

Latent View Analytics Limited

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Price Waterhouse Chartered Accountants LLP

INDEPENDENT AUDITOR'S 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, 2026 and the consolidated statement of assets and liabilities as on that date and the consolidated statement of cash flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of Consolidated Financial Results' (the "consolidated financial results") 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 (the "Listing Regulations") which has been initialed us only 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 statements of the subsidiaries, the aforesaid consolidated financial results:
 - (i) include the annual financial results of the following entities:

Holding Company

(a) Latent View Analytics Limited

Subsidiaries (including step-down subsidiaries):

(a) LatentView Analytics Corporation

(b) LatentView Analytics B.V

(c) LatentView Analytics Pte. Limited

(d) LatentView Analytics UK Limited

(e) LatentView Analytics GmbH

(f) Decision Point Private Limited

(g) Decision Point Latam SpA

(h) Decision Point Analytics Inc

(i) Decision Point LATAM

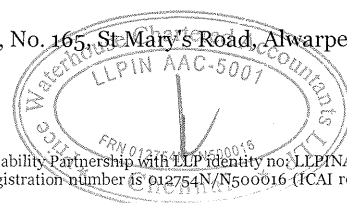
(j) Decision Point Analytics L.L.C - FZ
 - (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting 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, 2026 and the consolidated statement of assets and liabilities and the consolidated statement of 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)



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 'Auditor's 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 "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

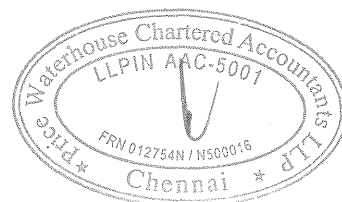
Emphasis of matter

4. We draw attention to Note 6 to the consolidated financial results, which describes the disagreement between the Holding Company and the selling shareholders of Decision Point Private Limited ("DPPL"), in interpretation of the Share Purchase Agreement ("SPA") dated March 28, 2024, read along with amendment dated July 1, 2024 entered into between the Holding Company and the selling shareholders, relating to the computation of the purchase consideration to be paid by the Holding Company for the proposed acquisition of the remaining 20% equity interest in DPPL and its subsidiaries pursuant to the SPA. Based on management's assessment, which is supported by an external legal opinion obtained by the Holding Company, the outcome of the matter and adjustment in the financial statements, if any, is currently not determinable awaiting resolution of the disagreement in accordance with the process set out in the SPA.

Our opinion is not modified with respect to the said matter.

Board of Directors' Responsibilities for the Consolidated Financial Results

5. 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 the consolidated statement of assets and liabilities and the consolidated statement of 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.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Latent View Analytics Limited

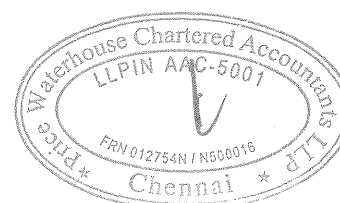
Report on the Consolidated Financial Results

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6. 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.
7. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

8. 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 auditor's 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 auditor's 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 AUDITOR'S REPORT

To the Board of Directors of Latent View Analytics Limited

Report on the Consolidated Financial Results

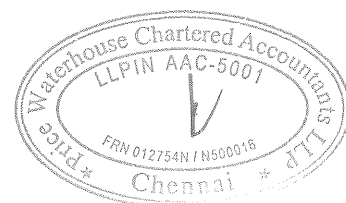
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- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the 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.
10. 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.
 11. 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.
 12. 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 Matter

13. The financial statement/results of two subsidiaries (including five step-down subsidiaries) included in the consolidated financial results, reflect total assets of Rs 1,553.20 million and net assets of Rs 920.40 million as at March 31, 2026, total revenues of Rs. 1,487.49 million, total net profit after tax of Rs. 215.84 million, and total comprehensive income of Rs. 256.27 million for the year ended March 31, 2026 and cash flows (net) of Rs. 149.97 million for the year ended March 31, 2026, as considered in the consolidated financial results. The financial statement/results of these subsidiaries have been audited by other auditors whose reports have been directly reported to us by 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 12 above.
14. The financial statement of one subsidiary, located outside India, included in the consolidated financial results, which constitute total assets of Rs. 295.36 million and net assets of Rs. 233.71 million as at March 31, 2026, total revenues of Rs. 125.01 million, total net profit after tax of Rs. 12.35 million, and total comprehensive income of Rs. 40.67 million for the year ended March 31, 2026, and cash flows (net) of Rs. 54.23 million for the year ended March 31, 2026, have been prepared in accordance with the accounting principles generally accepted in their country and have been audited by other auditors, under generally accepted auditing standards in their respective countries. The Holding Company's management has converted the financial statements of such subsidiary located outside India from the accounting principles generally accepted in their 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 the other auditor and the conversion adjustments prepared by management of the Holding Company and audited by us.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Latent View Analytics Limited

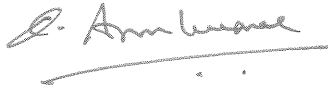
Report on the Consolidated Financial Results

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15. The consolidated financial results include the results for the quarter ended March 31, 2026 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.

For **Price Waterhouse Chartered Accountants LLP**

Firm Registration Number: 012754N/N500016



Arun Kumar R

Partner

Membership Number: 211867

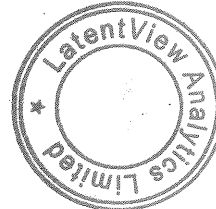
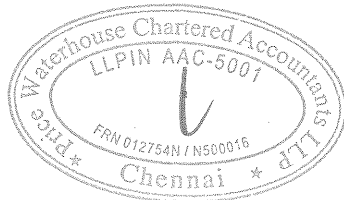
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Place: Chennai

Date: May 16, 2026

| 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 | | Email - investorcare@latentview.com | | | |
| Statement of Consolidated Financial Results | | | | | |
| Consolidated statement of Financial Results for the quarter and year ended March 31, 2026 | | | | | |
| (` in Millions, except per equity share data) | | | | | |
| Particulars | Quarter ended | | | Year ended | |
| | 31-Mar-26 (Refer note 8) | 31-Dec-25 (Unaudited) | 31-Mar-25 (Refer note 8) | 31-Mar-26 (Audited) | 31-Mar-25 (Audited) |
| Income from operations | | | | | |
| I Revenue from operations | 2,886.18 | 2,780.09 | 2,321.77 | 10,601.92 | 8,478.43 |
| II Other income | 161.76 | 176.10 | 211.18 | 758.11 | 689.39 |
| III Total income (I + II) | 3,047.94 | 2,956.19 | 2,532.95 | 11,360.03 | 9,167.82 |
| IV Expenses | | | | | |
| a) Employee benefits expense | 1,919.14 | 1,863.18 | 1,490.86 | 7,061.35 | 5,608.81 |
| b) Finance costs | 25.25 | 24.79 | 47.13 | 99.57 | 65.57 |
| c) Depreciation and amortisation expense | 104.75 | 104.97 | 90.71 | 409.48 | 293.10 |
| d) Other expenses | 291.65 | 295.44 | 281.67 | 1,177.99 | 912.94 |
| Total expenses (IV) | 2,340.79 | 2,288.38 | 1,910.37 | 8,748.39 | 6,880.42 |
| V Profit before tax (III - IV) | 707.15 | 667.81 | 622.58 | 2,611.64 | 2,287.40 |
| VI Tax expenses | | | | | |
| Current Tax | 192.17 | 178.78 | 121.53 | 711.78 | 563.78 |
| Deferred Tax | (35.64) | (18.68) | (11.52) | (121.38) | (11.35) |
| VII Profit for the period / year (V - VI) | 550.62 | 507.71 | 512.57 | 2,021.24 | 1,734.97 |
| VIII Other comprehensive income / (loss) | | | | | |
| Items that will not be reclassified subsequently to profit / (loss) | | | | | |
| Re-measurement losses / (gain) on defined benefit plans | 2.89 | 4.90 | 11.20 | (17.24) | 30.24 |
| Income tax effect | (0.73) | (1.23) | (3.28) | 4.34 | (8.81) |
| Net other comprehensive income / (loss) not to be reclassified subsequently to profit / (loss) | 2.16 | 3.67 | 7.92 | (12.90) | 21.43 |
| Items that will be reclassified subsequently to profit / (loss) | | | | | |
| Effective portion of gains and loss on designated portion of hedging instruments in cashflow hedge | (5.90) | 0.59 | 11.11 | (14.31) | 1.98 |
| Exchange differences in translating financial statements of foreign operations | 210.14 | 53.11 | (23.04) | 426.46 | 72.22 |
| Income tax effect | 1.49 | (0.15) | (3.23) | 3.61 | (0.57) |
| Net other comprehensive income to be reclassified subsequently to profit / (loss) | 205.73 | 53.55 | (15.16) | 415.76 | 73.63 |
| Other comprehensive income / (loss) for the period / year | 207.89 | 57.22 | (7.24) | 402.86 | 95.06 |
| IX Total comprehensive income for the period / year (VII + VIII) | 758.51 | 564.93 | 505.33 | 2,424.10 | 1,830.03 |
| Net profit attributable to | | | | | |
| -Owners | 527.52 | 501.42 | 534.76 | 1,981.22 | 1,741.83 |
| -Non-Controlling interest | 23.10 | 6.29 | (22.19) | 40.02 | (6.86) |
| Other Comprehensive income attributable to | | | | | |
| -Owners | 206.74 | 56.43 | (4.41) | 400.44 | 95.73 |
| -Non-Controlling interest | 1.15 | 0.79 | (2.83) | 2.42 | (0.67) |
| Total Comprehensive income attributable to | | | | | |
| -Owners | 734.26 | 557.85 | 530.35 | 2,381.66 | 1,837.56 |
| -Non-Controlling interest | 24.25 | 7.08 | (25.02) | 42.44 | (7.53) |
| Paid-up equity share capital (Face value ₹ 1/- each) | 206.92 | 206.92 | 206.47 | 206.92 | 206.47 |
| Reserves (Excluding revaluation reserve) | | | | 17,345.10 | 14,793.67 |
| Basic earnings per share | 2.55 | 2.43 | 2.59 | 9.59 | 8.45 |
| Diluted earnings per share | 2.55 | 2.42 | 2.58 | 9.56 | 8.41 |
| | (not annualised) | (not annualised) | (not annualised) | (annualised) | (annualised) |

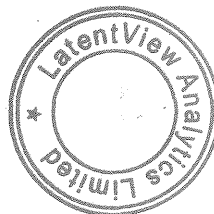
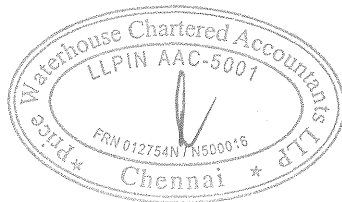
See accompanying notes to financial results




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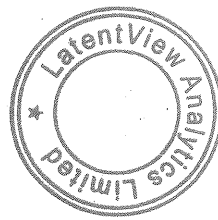
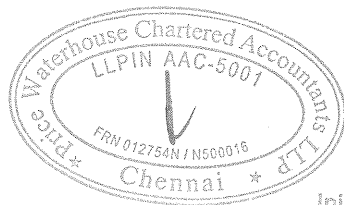
Statement of Consolidated Financial Results
Consolidated Statement of assets and liabilities as at March 31, 2026

| | | (₹ in Million) | |
|----------|---|------------------------|------------------------|
| S. No. | Particulars | As at 31 March 2026 | As at 31 March 2025 |
| | | (Audited) | (Audited) |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | 297.07 | 169.41 |
| | (b) Right-of-use assets | 267.59 | 225.20 |
| | (c) Goodwill | 2,448.82 | 2,448.82 |
| | (d) Intangible assets | 953.43 | 1,166.00 |
| | (e) Capital Work-in-progress | - | 86.83 |
| | (f) Financial assets | | |
| | Investments | 5,992.82 | 4,301.25 |
| | Deposit with Financial Institutions | 300.00 | - |
| | Other financial assets | 404.82 | 617.96 |
| | (g) Deferred tax assets (net) | 113.95 | 0.82 |
| | (h) Other tax assets (net) | 193.71 | 47.44 |
| | (i) Other non-current assets | 21.81 | 16.75 |
| | Total non-current assets | 10,994.02 | 9,080.48 |
| 2 | Current assets | | |
| | (a) Financial assets | | |
| | Investments | 3,176.67 | 4,178.61 |
| | Trade receivables | 2,311.80 | 1,847.91 |
| | Cash and cash equivalents | 1,585.14 | 694.43 |
| | Bank balance other than cash and cash equivalents | 1,752.64 | 281.56 |
| | Other financial assets | 764.31 | 1,488.48 |
| | (b) Contract assets | 187.68 | 73.31 |
| | (c) Other current assets | 171.61 | 241.56 |
| | Total current assets | 9,949.85 | 8,805.86 |
| | Total assets (1+2) | 20,943.87 | 17,886.34 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity share capital | 206.92 | 206.47 |
| | (b) Other equity | 17,345.10 | 14,793.67 |
| | Equity attributable to shareholders of the Company | 17,552.02 | 15,000.14 |
| | Non-Controlling interest | 286.92 | 369.79 |
| | Total equity | 17,838.94 | 15,369.93 |
| 2 | Liabilities | | |
| | Non-current liabilities | | |
| | (a) Financial liabilities | | |
| | Borrowings | 0.19 | 1.35 |
| | Lease liabilities | 215.28 | 188.99 |
| | Other Financial liabilities | - | 657.00 |
| | (b) Deferred tax Liabilities | 301.48 | 321.19 |
| | (c) Provisions | 133.35 | 21.02 |
| | Total non-current liabilities | 650.30 | 1,189.55 |
| 3 | Current liabilities | | |
| | (a) Financial liabilities | | |
| | Lease liabilities | 116.94 | 97.26 |
| | Trade payables | | |
| | total outstanding dues of micro and small enterprises | 20.42 | 18.43 |
| | total outstanding dues of creditors other than micro and small medium enterprises | 177.45 | 179.34 |
| | Other Financial Liabilities | 742.80 | 87.78 |
| | (b) Contract liabilities | 248.33 | 275.20 |
| | (c) Other current liabilities | 872.72 | 525.17 |
| | (d) Provisions | 146.65 | 138.72 |
| | (e) Current tax liabilities (net) | 129.32 | 4.96 |
| | Total current liabilities | 2,454.63 | 1,326.86 |
| | Total equity and liabilities (1+2+3) | 20,943.87 | 17,886.34 |



Initialed For
Identification
Purpose Only

|  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 Email : investorcare@latentview.com | | |
|--|--|--|
| Statement of Consolidated Financial Results | | |
| Consolidated Statement of Cashflows for the year ended March 31, 2026 | | |
| (₹ in Million) | | |
| Particulars | For the Period ended 31 March 2026 (Audited) | For the year ended 31 March 2025 (Audited) |
| Cash flow from operating activities | | |
| Profit before tax | 2,611.64 | 2,287.40 |
| Adjustments for: | | |
| Depreciation and amortisation expense | 409.48 | 293.10 |
| Amortisation of premium / (discounts) paid on bonds | 1.68 | 2.17 |
| Share based compensation expense | (0.50) | 6.56 |
| Financial assets measured at FVTPL - net change in fair value | (94.17) | (73.78) |
| Interest income on deposits with banks, financial institutions | (525.43) | (440.57) |
| Gain on sale of investments | (33.07) | (95.35) |
| Gain on sale of property, plant and equipment | (3.11) | (4.14) |
| Interest expense | 97.89 | 63.69 |
| Interest income on security deposits | (1.40) | - |
| Bad debts / unbilled revenue written off | 2.83 | - |
| Unrealised gain on foreign exchange differences | (101.57) | (14.54) |
| Operating profit before working capital / other changes | 2,364.17 | 2,024.54 |
| Adjustments for changes in working capital: | | |
| (Increase)/Decrease in trade receivables | (384.21) | (433.88) |
| Decrease in current and non current assets | 87.94 | 105.92 |
| (Increase)/Decrease in other financial assets | (0.06) | 264.40 |
| (Decrease)/Increase in provisions | 85.79 | (16.50) |
| Decrease in trade payables and other financial liabilities | 227.91 | (111.39) |
| Cash generated from operations | 2,381.54 | 1,833.09 |
| Less: Income tax paid (net) | (736.22) | (528.35) |
| Net cash generated from operating activities | 1,645.32 | 1,304.74 |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (224.87) | (161.94) |
| Sale of property, plant and equipment | 3.20 | 4.14 |
| Proceeds from sale of investments | 10,834.12 | 7,119.51 |
| Purchase of investments | (11,172.02) | (8,593.18) |
| Proceeds from investments in deposits with banks and financial institutions (net) | (653.09) | 1,987.79 |
| Interest income on deposits with banks and financial institutions | 496.76 | 539.13 |
| Payment for acquisition of subsidiary | (11.09) | (3,311.99) |
| Net cash generated/(used in) from investing activities (b) | (726.99) | (2,416.55) |
| Cash flow from financing activities | | |
| Payment of lease liability- Principal portion | (81.91) | (67.86) |
| Payment of lease liability- Interest portion | (21.31) | (28.23) |
| Proceeds from exercise of share options | 35.24 | 50.34 |
| Net cash used in financing activities (c) | (67.98) | (45.75) |
| Net increase/(decrease) in cash and cash equivalents (a) + (b) + (c) | 850.35 | (1,157.56) |
| Cash and cash equivalents at the beginning of the year | 694.43 | 1,648.64 |
| Cash from business combination | - | 200.25 |
| Effect of exchange rate fluctuations on cash held | 40.36 | 3.10 |
| Cash and cash equivalents at the end of the year | 1,585.14 | 694.43 |
| Components of cash and cash equivalents | | |
| Cash on hand | - | 0.01 |
| Bank balances | 1,555.14 | 654.42 |
| Deposits (with original maturity of 3 months or less) | 30.00 | 40.00 |
| Cash and cash equivalents as per Statement of consolidated assets and liabilities | 1,585.14 | 694.43 |



Initialed For
Identification
Purpose Only

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 March 31, 2026 in respect of Latent View Analytics Limited ("the Holding Company" or "the Company") has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 16, 2026. The above results has been audited by the statutory auditor of the Company.

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 above consolidated financial results 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

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

5. On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, consolidating and replacing the existing 29 labour laws. The Ministry of Labour & Employment also published Central Rules and FAQ's to enable assessment and the financial impact. The Group has assessed impact of these changes on the basis of best information available, consistent with the guidance issued by the Institute of Chartered Accountants of India (ICAI) resulting in an increase in the provision for defined benefit obligation and compensated absences, which has been recognised as employee benefit expenses in the current quarter and year ended March 31, 2026. The Group continues to monitor the finalisation of Central and State Rules, as well as clarifications from Government on other aspects of the Labour Codes, and the impact of these will be evaluated and accounted for in accordance with applicable accounting standards based on these developments.

6. Pursuant to the Share Purchase Agreement (SPA) signed by the Company (the 'acquirer') on March 28, 2024 read along with amendment to the SPA dated July 1, 2024, for the acquisition of Decision Point Private Limited and its subsidiaries (the "DP Group" or the "acquiree"), (a Company in the space of AI- Led Business Transformation and Revenue Growth Management), the Consideration paid in cash (net of working capital) for acquisition on July 01, 2024 (acquisition date) of 70% of the paid-up equity capital of Decision Point Private Limited amounted to INR 3,315 million. During the year, based on the conditions and valuation principles mentioned in the SPA, the Company had acquired an additional 10% stake in DP Group and paid a consideration of INR 11.09 million and was expected to acquire remaining 20% stake by April 30, 2026, subject to satisfaction of the conditions and valuation principles mentioned in SPA.

The proposed acquisition has not been completed due to difference in the interpretation of the SPA, between the Company and the selling shareholders relating to consideration payable as per the SPA. The amount claimed by the selling shareholders in this regard is INR 2,203.30 million.

The Management had recognised a redemption liability for amount payable at a future date towards the balance of 30% of paid-up capital of the DP group amounting to INR 676.85 million as at March 31, 2025. Based on management's best estimate of the obligation, supported by external legal opinion, the value of redemption liability as of March 31, 2026 can be up to a maximum of INR 703.46 million. The Company believes that it has a reasonable basis to support its position.

The ultimate outcome of the said matter remains uncertain as on date and will be determined based on the resolution in accordance with the process set out in the SPA. The consequential impact, if any, will be recognized in the financial statements upon the said resolution.

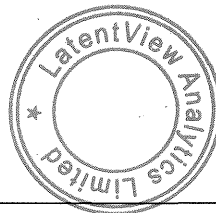
7. Subsequent to the year end, LatentView Analytics Corporation, a Material & Wholly Owned Subsidiary of the Holding Company has executed a Simple Agreement for Future Equity Notes (SAFE Notes) on April 01, 2026 for a strategic investment of INR 279.98 million (USD 3 million) in Healtheon AI INC. (a Delaware Corporation), specialized in Agentic-AI framework for Revenue Cycle Management (RCM) services for healthcare providers in the US.

8. The figures for the quarter ended 31 March 2026 and 31 March 2025 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.

9. The consolidated financial results for the quarter and nine months ended March 31, 2026, are available on the BSE Limited website (URL : www.bseindia.com), the National Stock Exchange of India Limited website (URL : www.nseindia.com) and on the company's website (URL : www.latentview.com).

Date: May 16, 2026

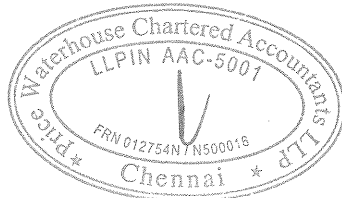
Place: Chennai



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

A V Venkatraman
DIN No: 01240055

Chairperson & Whole time Director



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Identification
Purpose Only

Price Waterhouse Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Latent View Analytics Limited

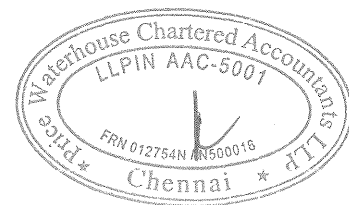
Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying annual standalone financial results of Latent View Analytics Limited (the "Company") for the year ended March 31, 2026 and the statement of standalone assets and liabilities as on that date and the standalone statement of cash flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of Standalone Annual Financial Results' (together referred to as the "standalone financial results") 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 initiated by us only 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, 2026 and the standalone statement of assets and liabilities and the standalone statement of 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 'Auditor's 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, 165, St. Mary's Road, Alwarpet Chennai - 600018
T: +91 (44) 42285278

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002
Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-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 AUDITOR'S REPORT

To the Board of Directors of Latent View Analytics Limited

Report on the Standalone Financial Results

Page 2 of 4

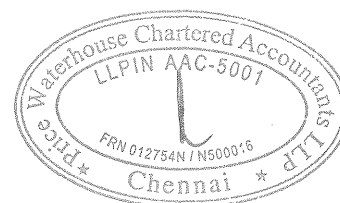
Emphasis of matter

4. We draw attention to Note 5 to the standalone financial results, which describes the disagreement between the Company and the selling shareholders of Decision Point Private Limited ("DPPL"), in interpretation of the Share Purchase Agreement ("SPA") dated March 28, 2024, read along with amendment dated July 1, 2024 entered into between the Company and the selling shareholders, relating to the computation of the purchase consideration to be paid by the Company for the proposed acquisition of the remaining 20% equity interest in DPPL and its subsidiaries pursuant to the SPA. Based on management's assessment, which is supported by an external legal opinion obtained by the Company, the outcome of the matter and adjustment in the financial statements, if any, is currently not determinable awaiting resolution of the disagreement in accordance with the process set out in the SPA.

Our opinion is not modified with respect to the said matter.

Board of Directors' Responsibilities for the Standalone Financial Results

5. 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 standalone statement of assets and liabilities and the standalone statement of 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.
6. 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.
7. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.



INDEPENDENT AUDITOR'S REPORT

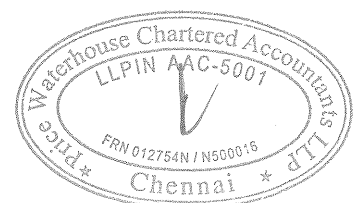
To the Board of Directors of Latent View Analytics Limited

Report on the Standalone Financial Results

Page 3 of 4

Auditor's Responsibilities for the Audit of the Standalone Financial Results

8. Our objectives are to obtain reasonable assurance about whether the standalone financial results as whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not 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.
9. 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.
 - 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 auditor's 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the 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.
10. 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.
11. 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.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Latent View Analytics Limited

Report on the Standalone Financial Results

Page 4 of 4

Other Matter

12. The standalone financial results include the results for the quarter ended March 31, 2026 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.

For **Price Waterhouse Chartered Accountants LLP**

Firm Registration Number: 012754N/N500016



Arun Kumar R

Partner

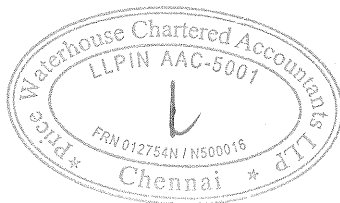
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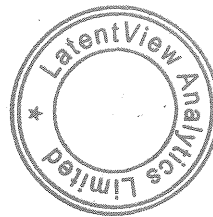
Place: Chennai

Date: May 16, 2026

| 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 | | | Email: investorcare@latentview.com | | |
| Statement of Standalone Annual Financial Results | | | | | |
| Standalone Statement of Financial Results for the quarter and year ended March 31, 2026 | | | | | |
| <i>(₹ in Million, except per equity share data)</i> | | | | | |
| Particulars | Quarter ended | | | Year ended | |
| | 31-Mar-26 (Refer note 6) | 31-Dec-25 (Unaudited) | 31-Mar-25 (Refer note 6) | 31-Mar-26 (Audited) | 31-Mar-25 (Audited) |
| I Income from operations | | | | | |
| Revenue from operations | 1,004.70 | 1,050.50 | 978.68 | 3,975.43 | 3,471.25 |
| II Other income | 193.89 | 143.67 | 181.98 | 733.16 | 607.95 |
| III Total income (I + II) | 1,198.59 | 1,194.17 | 1,160.66 | 4,708.59 | 4,079.20 |
| IV Expenses | | | | | |
| a) Employee benefits expense | 589.97 | 621.74 | 453.67 | 2,340.01 | 1,844.90 |
| b) Finance costs | 4.07 | 4.43 | 4.67 | 16.67 | 21.91 |
| c) Depreciation and amortisation expense | 36.14 | 35.62 | 26.21 | 137.52 | 97.88 |
| d) Other expenses | 117.33 | 122.62 | 576.94 | 502.60 | 844.13 |
| Total expenses (IV) | 747.51 | 784.41 | 1,061.49 | 2,996.80 | 2,808.82 |
| V Profit before tax (III - IV) | 451.08 | 409.76 | 99.17 | 1,711.79 | 1,270.38 |
| VI Tax expenses | | | | | |
| Current Tax | 97.45 | 102.54 | 104.23 | 406.89 | 432.83 |
| Deferred Tax | 4.07 | (2.92) | 0.67 | 10.40 | 11.76 |
| VII Profit/(Loss) for the period/year (V - VI) | 349.56 | 310.14 | (5.73) | 1,294.50 | 825.79 |
| VIII Other comprehensive income / (loss) | | | | | |
| Items that will not be reclassified subsequently to profit / (loss) | | | | | |
| Re-measurement (losses) / gain on defined benefit plans | 2.89 | 4.90 | 11.20 | (17.24) | 30.24 |
| Income tax effect | (0.73) | (1.23) | (3.28) | 4.34 | (8.81) |
| Net other comprehensive income / (loss) not to be reclassified subsequently to profit / (loss) | 2.16 | 3.67 | 7.92 | (12.90) | 21.43 |
| Items that will be reclassified subsequently to profit / (loss) | | | | | |
| Effective portion of gains and loss on designated portion of hedging instruments in cashflow hedge | (5.90) | 0.59 | 11.11 | (14.31) | 1.98 |
| Income tax effect | 1.49 | (0.15) | (3.23) | 3.61 | (0.57) |
| Net other comprehensive income to be reclassified subsequently to profit / (loss) | (4.41) | 0.44 | 7.88 | (10.70) | 1.41 |
| Other comprehensive income / (loss) for the period / year | (2.25) | 4.11 | 15.80 | (23.60) | 22.84 |
| IX Total comprehensive income for the period/year (VII+VIII) | 347.31 | 314.25 | 10.07 | 1,270.90 | 848.63 |
| Paid-up equity share capital (Face value ₹ 1/- each) | 206.92 | 206.92 | 206.47 | 206.92 | 206.47 |
| Reserves (Excluding revaluation reserve) | | | | 13,025.84 | 11,721.05 |
| Basic earnings per share | 1.69 | 1.50 | (0.03) | 6.26 | 4.01 |
| Diluted earnings per share | 1.69 | 1.50 | (0.03) | 6.25 | 3.99 |
| | (not annualised) | (not annualised) | (not annualised) | (annualised) | (annualised) |
| <i>See accompanying notes to financial results</i> | | | | | |



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Identification
Purpose Only





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

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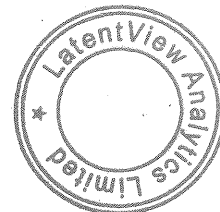
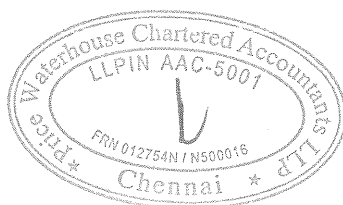
Statement of Standalone Annual Financial Results

Standalone Statement of assets and liabilities as at March 31, 2026

(₹ in Million)

| S. No. | Particulars | As at | As at |
|----------|--|----------------------------|----------------------------|
| | | 31 March 2026 (Audited) | 31 March 2025 (Audited) |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | 244.76 | 145.78 |
| | (b) Right-of-use assets | 209.97 | 141.18 |
| | (c) Capital Work-in-progress | - | 87.54 |
| | (d) Financial assets | | |
| | Investments | 6,845.56 | 5,359.86 |
| | Loans | 64.70 | 254.52 |
| | Deposit with Financial Institutions | 300.00 | - |
| | Other financial assets | 390.24 | 756.01 |
| | (e) Other tax assets (net) | 46.55 | 31.88 |
| | (f) Other non-current assets | 14.69 | 18.19 |
| | Total non-current assets | 8,116.47 | 6,794.96 |
| 2 | Current assets | | |
| | (a) Financial assets | | |
| | Investments | 3,176.67 | 3,097.70 |
| | Trade receivables | 1,184.79 | 976.26 |
| | Cash and cash equivalents | 65.24 | 112.72 |
| | Bank balance other than cash and cash equivalents | 151.48 | - |
| | Loans | 197.12 | 513.04 |
| | Other financial assets | 1,008.35 | 1,061.85 |
| | (b) Contract assets | 8.32 | - |
| | (c) Other current assets | 78.84 | 65.78 |
| | Total current assets | 5,870.81 | 5,827.35 |
| | Total assets (1+2) | 13,987.28 | 12,622.31 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity share capital | 206.92 | 206.47 |
| | (b) Other equity | 13,025.84 | 11,721.05 |
| | Total equity | 13,232.76 | 11,927.52 |
| | Liabilities | | |
| 2 | Non-current liabilities | | |
| | (a) Financial liabilities | | |
| | Lease liabilities | 179.91 | 124.80 |
| | (b) Provisions | 42.39 | 13.69 |
| | (c) Deferred tax liabilities (net) | 14.90 | 12.49 |
| | Total non-current liabilities | 237.20 | 150.98 |
| 3 | Current liabilities | | |
| | (a) Financial liabilities | | |
| | Lease liabilities | 83.77 | 69.39 |
| | Trade payables | | |
| | total outstanding dues of micro and small enterprises | 18.75 | 17.93 |
| | total outstanding dues of creditors other than micro and small enterprises | 73.61 | 262.81 |
| | Other financial liabilities | 12.33 | 74.38 |
| | (b) Contract liabilities | 27.01 | - |
| | (c) Provisions | 29.59 | - |
| | (d) Other current liabilities | 272.26 | 119.30 |
| | Total current liabilities | 517.32 | 543.81 |
| | Total equity and liabilities (1+2+3) | 13,987.28 | 12,622.31 |

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LatentView
Responsible Insights • Actionable Decisions

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

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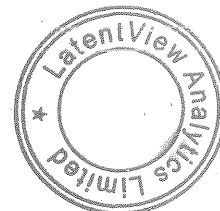
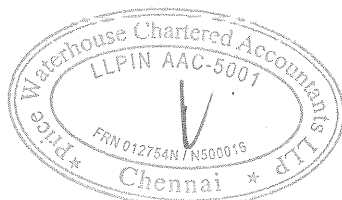
Statement of Standalone Annual Financial Results

Standalone Statement of Cash Flows for the year ended March 31, 2026

(₹ in Million)

| Particulars | For the year ended 31 March 2026 | For the year ended 31 March 2025 |
|---|-------------------------------------|-------------------------------------|
| | (Audited) | (Audited) |
| Cash flow from operating activities | | |
| Profit before tax | 1,711.79 | 1,270.38 |
| Adjustments for: | | |
| Depreciation and amortisation expense | 137.52 | 97.88 |
| Amortisation of premium / (discounts) paid on bonds | 1.68 | 2.17 |
| Share based compensation expense | 1.28 | 6.56 |
| Financial assets measured at FVTPL - net change in fair value | (94.17) | (73.78) |
| Interest income on deposits with banks and financial institutions | (407.66) | (391.52) |
| Gain on sale of investments | (33.07) | (95.35) |
| Gain on sale of Property, plant and equipments | (3.20) | (4.14) |
| Interest expense on lease obligation | 14.99 | 19.73 |
| (Gain)/Loss on Derivatives | (101.47) | 290.61 |
| Interest income on security deposits | (1.40) | - |
| Unrealised gain on foreign exchange differences | (92.19) | (14.22) |
| Operating profit before working capital changes | 1,134.10 | 1,108.32 |
| Working capital adjustments: | | |
| (Increase)/Decrease in trade receivables | (179.82) | 34.52 |
| Increase in other assets | (13.74) | (36.73) |
| (Increase)/Decrease in other financial assets | (3.17) | 34.20 |
| (Decrease)/Increase in provisions | 41.05 | (16.50) |
| (Decrease)/Increase in trade payables and other liabilities (incl. financial liabilities) | (35.93) | 271.89 |
| Cash generated from operating activities | 942.49 | 1,395.70 |
| Less: Income tax paid (net) | (421.56) | (398.30) |
| Net cash generated from operating activities (a) | 520.93 | 997.40 |
| Cash flow from investing activities | | |
| Purchase of property, plant and equipment | (167.17) | (151.20) |
| Sale of property, plant and equipment | 3.20 | 4.14 |
| Proceeds from sale of investments | 3,154.61 | 5,187.03 |
| Proceeds from repayment of loan given to subsidiaries | 596.23 | 863.55 |
| (Purchase)/Proceeds from investment in bank deposits and deposits with financial institutions (net) | (292.12) | 1,064.03 |
| Interest income on deposits with banks, financial institutions and related party | 356.82 | 471.81 |
| Purchase of investments | (4,174.73) | (5,451.83) |
| Payment for acquisition of subsidiary | (11.09) | (3,311.99) |
| Net cash used in investing activities (b) | (534.26) | (1,324.47) |
| Cash flow from financing activities | | |
| Payment of lease liability- Principal portion | (54.53) | (53.26) |
| Payment of lease liability- Interest portion | (14.86) | (19.73) |
| Proceeds from exercise of share options | 35.24 | 50.35 |
| Net cash used in financing activities (c) | (34.15) | (22.64) |
| Net (decrease)/increase in cash and cash equivalents (a) + (b) + (c) | (47.48) | (349.70) |
| Cash and cash equivalents at the beginning of the year | 112.72 | 462.42 |
| Cash and cash equivalents at the end of the year | 65.24 | 112.72 |
| Components of cash and cash equivalents | | |
| Cash on hand | - | 0.01 |
| Bank balances | | |
| - in current accounts | 33.50 | 70.83 |
| - in exchange earners foreign currency accounts | 1.74 | 1.88 |
| - in deposit accounts(with original maturity of 3 months or less) | 30.00 | 40.00 |
| Cash and cash equivalents as per Statement of assets and liabilities | 65.24 | 112.72 |

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Identification
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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 standalone financial results for the quarter and year ended March 31, 2026 in respect of Latent View Analytics Limited ('the Company') has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on May 16, 2026. The above results has been subject to audit by the statutory auditor of the Company.
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 Company is principally engaged in a single business segment viz., develop and deploy analytics solutions to its customers.
4. On November 21, 2025, the Government of India notified four Labour Codes, effective immediately, consolidating and replacing the existing 29 labour laws. The Ministry of Labour & Employment also published Central Rules and FAQ's to enable assessment and the financial impact. The Company has assessed impact of these changes on the basis of best information available, consistent with the guidance issued by the Institute of Chartered Accountants of India (ICAI) resulting in an increase in provision for defined benefit obligation, which has been recognised as employee benefit expenses in the current quarter and year ended March 31, 2026. The Company continues to monitor the finalisation of Central and State Rules, as well as clarifications from Government on other aspects of the Labour Codes, and the impact of these will be evaluated and accounted for in accordance with applicable accounting standards based on these developments.
5. Pursuant to the Share Purchase Agreement (SPA) signed by the Company (the "acquirer") on March 28, 2024 read along with amendment to the SPA dated July 1, 2024, for the acquisition of Decision Point Private Limited and its subsidiaries (the "DP Group" or the "acquiree"), (a Company in the space of AI- Led Business Transformation and Revenue Growth Management), the Consideration paid in cash (net of working capital) for acquisition on July 01, 2024 (acquisition date) of 70% of the paid-up equity capital of Decision Point Private Limited amounted to ₹3,315 million. During the year, based on the conditions and valuation principles mentioned in the SPA, the Company had acquired an additional 10% stake in DP Group and paid a consideration of ₹ 11.09 million and was expected to acquire remaining 20% stake by April 30, 2026, subject to satisfaction of the conditions and valuation principles mentioned in SPA.

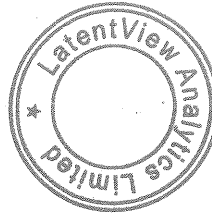
The proposed acquisition has not been completed due to difference in the interpretation of the SPA, between the Company and the selling shareholders, relating to consideration payable as per the SPA. The amount claimed by the selling shareholders in this regard is INR 2,203.30 million.

Considering the contractual obligations and management's best estimate of the obligation, the Company continues to carry a derivative asset in standalone financial statements. The fair value of such forward contract recognized as a derivative asset in accordance with Ind AS 109 on acquisition date amounted to INR 849 million. The derivative assets are re-measured at each reporting period and accordingly a fair value gain of INR 61.47 million and INR 101.47 million (Mar'25: loss of INR 290.61 million) is recognized in the Statement of Profit and Loss for the quarter and year ended March 31, 2026, respectively. Based on management's assessment, supported by external legal opinion, the Company is of the view that the consideration payable can be up to a maximum of INR 703.46 million and has a reasonable basis to support its position.

The ultimate outcome of the said matter remains uncertain as on date and will be determined based on the resolution in accordance with the process set out in the SPA. The consequential impact, if any, will be recognized in the financial statements upon the said resolution.

6. The figures for the quarter ended 31 March 2026 and 31 March 2025 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.

7. The standalone financial results for the quarter and year ended March 31, 2026, are available on the BSE Limited website (URL : www.bseindia.com), the National Stock Exchange of India Limited website (URL : www.nseindia.com) and on the company's website (URL : www.latentview.com).

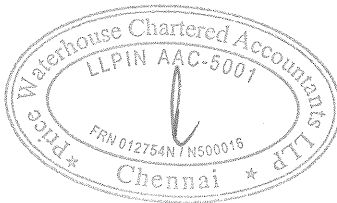


For and on behalf of the board of directors
For Latent View Analytics Limited

A.V. Venkatraman
DIN No: 01240055

Chairperson & Whole time Director

Date: May 16, 2026
Place: Chennai



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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 2026.

Request you to take this declaration on your records.

For **Latent View Analytics Limited**

Rajan Bala Venkatesan

Chief Financial Officer

Latent View Analytics Limited

Unit 6, 7 & 8, 5th Floor, Neville Tower, Ramanujan IT City SEZ
Rajiv Gandhi Salai (OMR), Taramani, Chennai, Tamil Nadu 600113.

CIN No. L72300TN2006PLC058481 | +91 44 4344 1700 Phone | +91 44 4344 1701 Fax
Investorcare@latentview.com Email | www.latentview.com Website

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

1. Re-appointment of M/s. BDO India LLP as Internal Auditors of the Company for the Financial Year 2026-2027 and 2027-2028 :

| S. No. | Particulars | Details |
|--------|---|--|
| 1 | Name of the Internal Auditor | M/s. BDO India LLP |
| 2 | Reason for change viz. appointment, resignation, removal, death or otherwise | Re-appointment as Internal Auditors of the Company. |
| 3 | Effective date of appointment | For the Financial Year 2026-2027 and 2027-2028 |
| 4 | Term of appointment | M/s. BDO India LLP is reappointed as the Internal Auditors for the Financial Year 2026-2027 and 2027-2028 |
| 5 | Brief profile | 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. |
| 6 | Disclosure of relationships between directors | Not Applicable |

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2. Reappointment of Dr. R. Raghuttama Rao (DIN: 00146230) as an Independent Director for a second term of five consecutive years, subject to the approval of the members of the Company.

| S. No. | Particulars | Details |
|--------|--|--|
| 1 | Name of the Director | Dr. R. Raghuttama Rao (DIN: 00146230) |
| 2 | Reason for change viz. Appointment or Re-Appointment, Cessation, resignation, removal, death or otherwise | Re-appointment as Independent Director (for the second term of five consecutive years, subject to approval of the members). |
| 3 | Effective date of appointment | July 23, 2026 |
| 4 | Term of appointment | Second term of re-appointment as an Independent Director for a period of five consecutive years commencing from July 23, 2026, up to July 22, 2031 (both days inclusive), not liable to retire by rotation |
| 5 | Brief profile (In case Appointment) | Dr. R. Raghuttama Rao is the Chief Executive Officer of the Gopalakrishnan-Deshpande Centre for Innovation & Entrepreneurship (GDC) at IIT Madras and a Fellow at the School of Sustainability, IIT Madras. His last corporate executive role was as MD & CEO of IMaCS, a consulting company he founded as a subsidiary of ICRA (Moody's), with an operating footprint in over 20 countries. |

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| S. No. | Particulars | Details |
|--------|---|--|
| | | He holds a PhD in Economics (specialisation in Climate Change, Sustainability, and ESG) from IIT Madras, an MBA from IIM Ahmedabad, and a Bachelor of Technology from IIT Madras. He is a qualified management accountant and was a Fulbright Scholar at Carnegie Mellon University, Pittsburgh, USA. He is an Adjunct faculty member at the School of Sustainability, IIT Madras. |
| 6 | Disclosure of relationships between directors (In case Appointment) | Dr. R. Raghuttama Rao is not related to any director of the Company |
| 7 | 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 | Dr. R. Raghuttama Rao 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. |

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3. Reappointment of Mr. Reed Cundiff (DIN: 09241056) as an Independent Director for a second term of five consecutive years, subject to the approval of the members of the Company.

| S. No. | Particulars | Details |
|--------|--|--|
| 1 | Name of the Director | Mr. Reed Cundiff (DIN: 09241056) |
| 2 | Reason for change viz. Appointment or Re-Appointment, Cessation, resignation, removal, death or otherwise | Re-appointment as Independent Director (for the second term of five consecutive years, subject to approval of the members). |
| 3 | Effective date of appointment | July 23, 2026 |
| 4 | Term of appointment | Second term of re-appointment as an Independent Director for a period of five consecutive years commencing from July 23, 2026, up to July 22, 2031 (both days inclusive), not liable to retire by rotation |
| 5 | Brief profile (In case Appointment) | Mr. Reed Cundiff holds a Bachelor of Arts degree from Wesleyan University. He possesses extensive experience in business leadership, market insights, analytics, and strategic advisory, and has held leadership roles with reputed organisations including Microsoft Corporation (Head of Global Insights), Kantar LLC (CEO – Americas), and, most recently, Sago Group (CEO). He is currently an independent consultant. |

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| S. No. | Particulars | Details |
|--------|---|---|
| | | He also serves as a Board Member of the Insights Association, supporting the advancement of the insights and analytics industry, and as an Advisory Board Member of the University of Washington Center for Sales and Marketing Strategy, contributing toward research-driven strategies for business growth and performance improvement. |
| 6 | Disclosure of relationships between directors (In case Appointment) | Mr. Reed Cundiff is not related to any director of the Company |
| 7 | 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 | Mr. Reed Cundiff 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. |

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4. Reappointment of Mr. A.V. Venkatraman (DIN: 01240055) as a Whole Time Director for another term of five consecutive years, subject to the approval of the members of the Company

| S. No. | Particulars | Details |
|--------|--|--|
| 1 | Name of the Director | Mr. A.V. Venkatraman (DIN: 01240055) |
| 2 | Reason for change viz. Appointment or Re-Appointment, Cessation, resignation, removal, death or otherwise | Re-appointment as Whole Time Director (for another term of five consecutive years, subject to approval of the members) |
| 3 | Effective date of appointment | August 05, 2026 |
| 4 | Term of appointment | Re-appointment as Whole-time Director for another term of five consecutive years commencing from August 05, 2026, up to August 04, 2031 (both days inclusive), liable to retire by rotation. |
| 5 | Brief profile (In case Appointment) | Mr. A.V. Venkatraman holds a bachelor's degree in engineering from the Indian Institute of Technology (IIT), Madras, and a Master of Business Administration (MBA) from the Indian Institute of Management (IIM), Calcutta. He is the Founder & Chairperson of Latent View Analytics Limited (Company) and currently leads the Company's strategic initiatives and market evangelism. Prior to founding the Company, he held leadership |

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| S. No. | Particulars | Details |
|--------|---|--|
| | | <p>roles with reputed organisations across the Technology and BFSI sectors, including Cognizant Technology Solutions, Moody's ICRA, and the Essar Group.</p> <p>He has been widely recognised for his contributions to the analytics industry. He is a recipient of the Distinguished Alumnus Award from IIT Madras (2017, Technology Innovation Excellence category) and from IIM Calcutta (2024) and was inducted into the Forbes Technology Council in 2017. He has also been honoured as Entrepreneur of the Year by CII CONNECT (2013) and CEO of the Year by INFOCOM (2014).</p> |
| 6 | Disclosure of relationships between directors (In case Appointment) | Spouse of Ms. Pramadwathi Jandhyala, Whole Time Director of the Company. Except for the aforesaid relationship, there is no inter-se relationship with other directors of the Company. |
| 7 | 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 | Mr. A.V. Venkatraman 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. |

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5. Reappointment of Ms. Pramadwathi Jandhyala (DIN: 00732854) as a Whole Time Director for another term of five consecutive years, subject to the approval of the members of the Company.

| S. No. | Particulars | Details |
|--------|---|---|
| 1 | Name of the Director | Ms. Pramadwathi Jandhyala (DIN: 00732854) |
| 2 | Reason for change viz. Appointment or Re-Appointment, Cessation, resignation, removal, death or otherwise | Re-appointment as Whole Time Director (for another term of five consecutive years, subject to approval of the members) |
| 3 | Effective date of appointment | August 05, 2026 |
| 4 | Term of appointment | Re-appointment as Whole-time Director for another term of five consecutive years commencing from August 05, 2026, up to August 04, 2031 (both days inclusive), liable to retire by rotation. |
| 5 | Brief profile (In case Appointment) | Ms. Pramadwathi Jandhyala holds an Engineering degree from BITS Pilani and a Master of Business Administration (MBA) from the Indian Institute of Management (IIM), Calcutta. She co-founded Latent View Analytics Limited (Company) in 2006. Prior to founding the Company, she had a decade-long career in the BFSI sector, holding leadership and strategic roles with reputed organisations including IBM, Ford, Moody's ICRA, and Kotak Mahindra Bank, spanning credit, securities markets, and corporate finance. |

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| S. No. | Particulars | Details |
|--------|---|---|
| | | <p>She was honoured with the Distinguished Alumnus Award by BITS Pilani in 2022. She was also recognised by ZEE Business with the Dare to Dream Women Entrepreneur Award in 2019. She was also a finalist for the Women in AI award by VentureBeat in 2019.</p> <p>Channelling her strong interest in raising the quality of debate on issues of national interest, she volunteers her time for AskHow India. She has also been an active donor for over 7 years to Olympic Gold Quest, an initiative to help Indian athletes win Olympic Gold Medals</p> |
| 6 | Disclosure of relationships between directors (In case Appointment) | Spouse of Mr. A.V. Venkatraman, Whole Time Director of the Company. Except for the aforesaid relationship, there is no inter-se relationship with other directors of the Company |
| 7 | 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 | Ms. Pramadwathi Jandhyala 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. |

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