

October 24, 2025

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 October 24, 2025

In continuation to our intimation dated September 25, 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 October 24, 2025, has inter alia, considered and approved the Unaudited Financial Results of the Company (Standalone and Consolidated) prepared in accordance with Indian Accounting Standards (Ind AS) for the quarter and half year ended September 30, 2025, together with the Limited Review Report of the Auditor's thereon. Copy of the Unaudited Financial Results and the Limited review reports are enclosed herewith for your reference.

The Board Meeting commenced at 6:00 PM (IST), and the Unaudited financial results were approved at 07:30 PM (IST). The meeting is continuing to consider other agenda items.

Further, in continuation to our communication dated September 25, 2025, the trading window for dealing in the equity shares of the Company will be open from October 27, 2025.

This is for your information and records.

Thanking you,

For **Latent View Analytics Limited**

P. Srinivasan
Company Secretary and Compliance 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
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Price Waterhouse Chartered Accountants LLP

Independent Auditors' Report on Review of Unaudited Consolidated Financial Results

To

The Board of Directors

Latent View Analytics Limited

Unit 6, 7 and 8, 5th Floor, Neville Tower,
Ramanujam IT City, Rajiv Gandhi Salai (OMR),
Taramani, Chennai – 600113.

1. We have reviewed the unaudited consolidated financial results of Latent View Analytics Limited (the "Holding Company"), its subsidiaries (the Holding Company and its subsidiaries) hereinafter referred to as the "Group", for the quarter ended September 30, 2025 and the year to date results for the period April 01, 2025 to September 30, 2025 which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the Quarter and half-year ended September 30, 2025, the Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2025 and the Statement of Unaudited Consolidated Cash Flows for the half-year ended September 30, 2025' (the "Statement"). The Statement is 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, 2015"), which has been signed by us for identification purposes.
2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ('SRE') 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Price Waterhouse Chartered Accountants LLP, 7th & 10th Floor, Menon Eternity, 165, St. Mary's Road, Alwarpet Chennai - 600018

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Registered office and Head office: 11-A, Vishnu Digamber 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: 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)

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4. The Statement includes the results of the following entities:

Subsidiaries (including step-down subsidiaries):

- (i) LatentView Analytics Corporation, USA
- (ii) LatentView Analytics Pte. Limited, Singapore
- (iii) LatentView Analytics UK Limited, United Kingdom
- (iv) LatentView Analytics B.V., Netherlands
- (v) LatentView Analytics GmbH, Germany
- (vi) Decision Point Private Limited
- (vii) Decision Point Latam SpA
- (viii) Decision Point Analytics Inc
- (ix) Decision Point LATAM
- (x) Decision Point Analytics L.L.C- FZ

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The interim financial results of a subsidiary (including its four subsidiaries) reflect total assets of Rs. 877.83 million and net assets of Rs. 532.28 million as at September 30, 2025 and total revenues of Rs. 325.79 million and Rs. 557.10 million, total net profit after tax of Rs. 66.78 million and Rs. 56.55 million and total comprehensive income of Rs. 69.69 million and Rs. 58.94 million, for the quarter ended and for the period from April 01, 2025 to September 30, 2025, respectively, and cash flows (net) of Rs. (38.04) million for the period from April 01, 2025 to September 30, 2025, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditor in accordance with SRE 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" and their report dated October 17, 2025, vide which they have issued an unmodified conclusion, have been furnished to us by the other auditor and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary (including its four subsidiaries), is based on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

Price Waterhouse Chartered Accountants LLP

7. The consolidated unaudited financial results include the interim financial results of three subsidiaries and one step-down subsidiary which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 546.21 million and net assets of Rs. 134.12 million as at September 30, 2025, and total revenue of Rs. 124.73 million and Rs. 242 million, total net profit after tax of Rs. 10.56 million and Rs. 19.95 million and total comprehensive income of Rs. 20.99 million and Rs. 30.36 million for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025, respectively, and cash flows (net) of Rs. 45.19 million for the period from April 01, 2025, to September 30, 2025, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

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

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by R Arun Kumar
Kumar Date: 2025.10.24
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Arun Kumar R
Partner
Membership Number: 211867
UDIN: 25211867BMOPSG3523

Place: Chennai
Date: October 24, 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

Email - investorcare@latentview.com

Statement of Unaudited Consolidated Financial Results for the quarter and half-year ended September 30, 2025

(₹ in Millions, except per equity share data)

Particulars	Quarter ended			Period ended		Year ended
	30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25 (Audited)
I Income from operations						
Revenue from operations	2,575.42	2,360.23	2,089.50	4,935.65	3,878.30	8,478.43
II Other income	185.90	234.35	225.86	420.25	400.19	689.39
III Total income (I + II)	2,761.32	2,594.58	2,315.36	5,355.90	4,278.49	9,167.82
IV Expenses						
a)Employee benefits expense	1,679.31	1,599.72	1,432.90	3,279.03	2,648.63	5,608.81
b)Finance costs	26.40	23.13	7.67	49.53	14.28	65.57
c)Depreciation and amortisation expense	103.74	96.02	88.19	199.76	117.46	293.10
d)Other expenses	334.73	256.17	203.87	590.90	394.33	912.94
Total expenses (IV)	2,144.18	1,975.04	1,732.63	4,119.22	3,174.70	6,880.42
V Profit before tax (III - IV)	617.14	619.54	582.73	1,236.68	1,103.79	2,287.40
VI Tax expenses						
Current Tax	178.55	162.28	186.60	340.83	313.99	563.78
Deferred Tax	(18.70)	(48.36)	(10.90)	(67.06)	(6.49)	(11.35)
VII Profit for the period / year (V - VI)	457.29	505.62	407.03	962.91	796.29	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	2.37	(27.40)	12.81	(25.03)	15.17	30.24
Income tax effect	(0.60)	6.90	(3.71)	6.30	(4.40)	(8.81)
Net other comprehensive income / (loss) not to be reclassified subsequently to profit / (loss)	1.77	(20.50)	9.10	(18.73)	10.77	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	(11.25)	2.25	-	(9.00)	-	1.98
Exchange differences in translating financial statements of foreign operations	144.94	18.27	8.86	163.21	8.94	72.22
Income tax effect	2.84	(0.57)	-	2.27	-	(0.57)
Net other comprehensive income to be reclassified subsequently to profit / (loss)	136.53	19.95	8.86	156.48	8.94	73.63
Other comprehensive income / (loss) for the period / year	138.30	(0.55)	17.96	137.75	19.71	95.06
IX Total comprehensive income for the period / year (VII + VIII)	595.59	505.07	425.00	1,100.66	816.01	1,830.03
Net profit attributable to						
-Owners	443.93	508.35	398.86	952.28	788.12	1,741.83
-Non-Controlling interest	13.36	(2.73)	8.17	10.63	8.17	(6.86)
Other Comprehensive income attributable to						
-Owners	137.72	(0.45)	20.27	137.27	22.02	95.73
-Non-Controlling interest	0.58	(0.10)	(2.30)	0.48	(2.30)	(0.67)
Total Comprehensive income attributable to						
-Owners	581.65	507.90	419.13	1,089.55	810.14	1,837.56
-Non-Controlling interest	13.94	(2.83)	5.87	11.11	5.87	(7.53)
Paid-up equity share capital (Face value ₹ 1/- each)	206.60	206.60	206.00	206.60	206.00	206.47
Reserves (Excluding revaluation reserve)						14,793.67
Basic earnings per share	2.15	2.46	1.94	4.61	3.83	8.45
Diluted earnings per share	2.14	2.45	1.92	4.60	3.80	8.41
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
<i>See accompanying notes to financial results</i>						

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 Unaudited Consolidated assets and liabilities as at September 30, 2025			
(₹ in Million)			
S. No.	Particulars	As at 30 September 2025 (Unaudited)	As at 31 March 2025 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	298.13	169.41
	(b) Right-of-use assets	191.28	225.20
	(c) Goodwill	2,448.82	2,448.82
	(d) Intangible assets	1,059.71	1,166.00
	(e) Capital Work-in-progress	-	86.83
	(f) Financial assets		
	Investments	5,068.69	4,301.25
	Deposit with Financial Institutions	200.00	-
	Other financial assets	243.75	617.96
	(g) Deferred tax assets (net)	36.59	0.82
	(h) Other tax assets (net)	91.68	47.44
	(i) Other non-current assets	17.93	16.75
	Total non-current assets	9,656.58	9,080.48
2	Current assets		
	(a) Financial assets		
	Investments	3,851.03	4,178.61
	Trade receivables	2,244.66	1,847.91
	Cash and cash equivalents	1,272.05	694.43
	Bank balance other than cash and cash equivalents	596.87	281.56
	Other financial assets	1,122.34	1,488.48
	(b) Contract assets	21.64	73.31
	(c) Other current assets	193.42	241.56
	Total current assets	9,302.01	8,805.86
	Total assets (1+2)	18,958.59	17,886.34
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	206.60	206.47
	(b) Other equity	16,057.58	14,793.67
	Equity attributable to shareholders of the Company	16,264.18	15,000.14
	Non-Controlling interest	255.59	369.79
	Total equity	16,519.77	15,369.93
2	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	Borrowings	0.82	1.35
	Lease liabilities	168.96	188.99
	Other Financial liabilities	-	657.00
	(b) Deferred tax Liabilities	279.96	321.19
	(c) Provisions	63.56	21.02
	Total non-current liabilities	513.30	1,189.55
3	Current liabilities		
	(a) Financial liabilities		
	Lease liabilities	80.86	97.26
	Trade payables		
	total outstanding dues of micro and small enterprises	1.21	18.43
	total outstanding dues of creditors other than micro, small and medium enterprises	248.69	179.34
	Other Financial Liabilities	674.52	87.78
	(b) Contract liabilities	310.09	275.20
	(c) Other current liabilities	460.54	525.17
	(d) Provisions	134.37	138.72
	(e) Current tax liabilities (net)	15.24	4.96
	Total current liabilities	1,925.52	1,326.86
	Total equity and liabilities (1+2+3)	18,958.59	17,886.34



Latent View Analytics Limited
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Website : www.latentview.com

Email investorcare@latentview.com

Statement of Unaudited Consolidated Cashflows for the half-year ended September 30, 2025

(₹ in Million)

Particulars	For the half-year ended 30 September 2025	For the year ended 31 March 2025
	(Unaudited)	(Audited)
Cash flow from operating activities		
Profit before tax	1,236.68	2,287.40
Adjustments for:		
Depreciation and amortisation expense	199.76	293.10
Amortisation of premium / (discounts) paid on bonds	(0.10)	2.17
Share based compensation expense	0.42	6.56
Financial assets measured at FVTPL - net change in fair value	(57.74)	(73.78)
Interest income on deposits with banks, financial institutions and related party	(252.83)	(440.57)
Gain on sale of investments	(29.76)	(95.35)
Gain on sale of property, plant and equipment	(0.02)	(4.14)
Finance costs	47.57	63.69
Unrealised gain on foreign exchange differences	(31.07)	(14.54)
Operating profit before working capital / other changes	1,112.91	2,024.54
Adjustments for changes in working capital:		
(Increase)/Decrease in trade receivables	(291.85)	(433.88)
Decrease in current and non current assets	89.31	105.92
(Increase)/Decrease in other financial assets	(26.60)	264.40
(Decrease)/Increase in provisions	149.01	(16.50)
Decrease in trade payables and other financial liabilities (incl. financial liabilities)	(103.95)	(111.39)
Cash generated from operations	928.83	1,833.09
Less: Income tax paid (net)	(354.42)	(528.35)
Net cash generated from operating activities	574.41	1,304.74
Cash flows from investing activities		
Purchase of property, plant and equipment	(152.61)	(161.94)
Sale of property, plant and equipment	0.02	4.14
Proceeds from sale of investments	4,832.89	7,119.51
Purchase of investments	(5,014.13)	(8,593.18)
Proceeds from investments in deposits with banks and financial institutions (net)	219.21	1,987.79
Interest income on deposits with banks and financial institutions	209.45	539.13
Payment for acquisition of subsidiary	(11.09)	(3,311.99)
Net cash generated/(used in) from investing activities (b)	83.73	(2,416.55)
Cash flow from financing activities		
Payment of lease liability- Principal portion	(49.62)	(67.86)
Payment of lease liability- Interest portion	(11.61)	(28.23)
Proceeds from exercise of share options	7.03	50.34
Net cash used in financing activities (c)	(54.20)	(45.75)
Net increase/(decrease) in cash and cash equivalents (a) + (b) + (c)	603.94	(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	(26.32)	3.10
Cash and cash equivalents at the end of the year	1,272.05	694.43
Components of cash and cash equivalents		
Cash on hand	0.01	0.01
Bank balances	738.80	654.42
Deposits (with original maturity of 3 months or less)	533.24	40.00
Cash and cash equivalents as per Statement of consolidated assets and liabilities	1,272.05	694.43

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 half-year ended September 30, 2025 in respect of Latent View Analytics Limited ("the Holding Company") has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on October 24, 2025. The above results has been subject to limited review 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. The Company opted to transition to the new corporate tax regime, which resulted in a reduced tax rate. The change in tax rate has resulted in a net decrease in deferred tax liability, consequent to which a deferred tax credit of INR 48.7 million has been recognised in the Consolidated Financial Results for the quarter ended June 30, 2025.

6. On June 02, 2025, the Company in accordance with the terms of the Share Purchase Agreement (SPA) acquired an additional 10% stake in Decision Point and its subsidiaries (collectively referred to as the DP Group). The Company paid a consideration of INR 11.09 million to acquire the said additional stake, adhering to the stipulated conditions and valuation principles outlined in the SPA.

7. The consolidated financial results for the quarter and half-year ended September 30, 2025, 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).

**R Arun
Kumar** Digitally signed
by R Arun Kumar
Date: 2025.10.24
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For and on behalf of the Board of directors

For Latent View Analytics Limited

A V
VENKATRAMA Digitally signed by
A V VENKATRAMAN
Date: 2025.10.24
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A V Venkatraman
DIN No: 01240055

Chairperson & Whole time Director

Date: October 24, 2025

Place: Goa

Price Waterhouse Chartered Accountants LLP

Independent Auditors' Report on Review of Unaudited Standalone Financial Results

To
The Board of Directors
Latent View Analytics Limited
Unit 6, 7 and 8, 5th Floor, Neville Tower,
Ramanujam IT City, Rajiv Gandhi Salai (OMR),
Taramani, Chennai - 600113.

1. We have reviewed the unaudited financial results of Latent View Analytics Limited (the "Company") for the quarter ended September 30, 2025 and the year to date results for the period April 01, 2025 to September 30, 2025, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and half-year ended September 30, 2025, 'the Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2025 and the Statement of Unaudited Standalone Cash Flows for the half-year ended September 30, 2025' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been signed by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

R Arun
Kumar

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R Arun Kumar
Date: 2025.10.24
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Arun Kumar R
Partner
Membership Number: 211867
UDIN: 25211867BMOPSF4664

Place: Chennai
Date: October 24, 2025

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, 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: 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)



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Website : www.latentview.com

Email: investorcare@latentview.com

Statement of Unaudited Standalone Financial Results for the quarter and half-year ended September 30, 2025

(₹ in Million, except per equity share data)

Particulars	Quarter ended			Half-year ended		Year ended
	30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25 (Audited)
Income from operations						
I Revenue from operations	961.51	958.72	824.86	1,920.23	1,614.35	3,471.25
II Other income	179.31	216.29	209.44	395.60	372.35	607.95
III Total income (I + II)	1,140.82	1,175.01	1,034.30	2,315.83	1,986.70	4,079.20
Expenses						
a) Employee benefits expense	569.37	558.93	454.16	1,128.30	897.48	1,844.90
b) Finance costs	4.27	3.90	5.87	8.17	12.33	21.91
c) Depreciation and amortisation expense	33.98	31.78	24.92	65.76	48.89	97.88
d) Other expenses	137.30	125.35	82.89	262.65	172.47	844.13
Total expenses (IV)	744.92	719.96	567.84	1,464.88	1,131.17	2,808.82
V Profit before tax (III - IV)	395.90	455.05	466.46	850.95	855.53	1,270.38
VI Tax expenses						
Current Tax	102.47	104.43	139.12	206.90	247.74	432.83
Deferred Tax	(2.22)	11.47	(5.11)	9.25	(3.32)	11.76
VII Profit for the period/year (V - VI)	295.65	339.15	332.45	634.80	611.11	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	2.37	(27.40)	12.79	(25.03)	15.15	30.24
Income tax effect	(0.60)	6.90	(3.71)	6.30	(4.40)	(8.81)
Net other comprehensive income / (loss) not to be reclassified subsequently to profit / (loss)	1.77	(20.50)	9.08	(18.73)	10.75	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	(11.25)	2.25	-	(9.00)	-	1.98
Income tax effect	2.84	(0.57)	-	2.27	-	(0.57)
Net other comprehensive income to be reclassified subsequently to profit / (loss)	(8.41)	1.68	-	(6.73)	-	1.41
Other comprehensive income / (loss) for the period / year	(6.64)	(18.82)	9.08	(25.46)	10.75	22.84
IX Total comprehensive income for the period/year (VII+VIII)	289.01	320.33	341.53	609.34	621.86	848.63
Paid-up equity share capital (Face value ₹ 1/- each)	206.60	206.60	206.00	206.60	206.00	206.47
Reserves (Excluding revaluation reserve)						11,721.05
Basic earnings per share	1.43	1.64	1.61	3.07	2.97	4.01
Diluted earnings per share	1.43	1.64	1.60	3.06	2.95	3.99
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
<i>See accompanying notes to financial results</i>						



Latent View
Actionable Insights • Accurate 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

Website : www.latentview.com

Email: investorcare@latentview.com

Statement of Unaudited Standalone assets and liabilities as at September 30, 2025

(₹ in Million)

S. No.	Particulars	As at	As at
		30 September 2025 (Unaudited)	31 March 2025 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	259.21	145.78
	(b) Right-of-use assets	113.57	141.18
	(c) Capital Work-in-progress	-	87.54
	(d) Financial assets		
	Investments	6,046.57	5,359.86
	Loans	289.71	254.52
	Deposit with Financial Institutions	200.00	-
	Other financial assets	194.90	756.01
	(e) Other tax assets (net)	51.12	31.88
	(f) Other non-current assets	15.86	18.19
	Total non-current assets	7,170.94	6,794.96
2	Current assets		
	(a) Financial assets		
	Investments	3,328.95	3,097.70
	Trade receivables	1,071.58	976.26
	Cash and cash equivalents	142.18	112.72
	Loans	-	513.04
	Other financial assets	1,260.28	1,061.85
	(b) Other current assets	94.98	65.78
	Total current assets	5,897.97	5,827.35
	Total assets (1+2)	13,068.91	12,622.31
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	206.60	206.47
	(b) Other equity	12,337.43	11,721.05
	Total equity	12,544.03	11,927.52
	Liabilities		
2	Non-current liabilities		
	(a) Financial liabilities		
	Lease liabilities	93.79	124.80
	(b) Provisions	52.87	13.69
	(c) Deferred tax liabilities (net)	13.12	12.49
	Total non-current liabilities	159.78	150.98
3	Current liabilities		
	(a) Financial liabilities		
	Lease liabilities	68.38	69.39
	Trade payables		
	total outstanding dues of micro and small enterprises	0.61	17.93
	total outstanding dues of creditors other than micro, small and medium enterprises	100.20	262.81
	Other financial liabilities	33.55	74.38
	(b) Provisions	16.82	-
	(c) Other current liabilities	145.54	119.30
	Total current liabilities	365.10	543.81
	Total equity and liabilities (1+2+3)	13,068.91	12,622.31



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Statement of Unaudited Standalone Cash Flows for the half-year ended September 30, 2025

(₹ in Million)

Particulars	For the Period ended 30 September 2025	For the year ended 31 March 2025
	(Unaudited)	(Audited)
Cash flow from operating activities		
Profit before tax	850.95	1,270.38
Adjustments for:		
Depreciation and amortisation expense	65.76	97.88
Amortisation of premium / (discounts) paid on bonds	(0.10)	2.17
Share based compensation expense	0.42	6.56
Financial assets measured at FVTPL - net change in fair value	(57.74)	(73.78)
Interest income on deposits with banks and financial institutions	(199.99)	(391.52)
Gain on sale of investments	(29.76)	(95.35)
Gain on sale of Property, plant and equipments	(0.02)	(4.14)
Finance costs	8.14	19.73
(Gain)/Loss on Derivatives	(40.00)	290.61
Unrealised gain on foreign exchange differences	(33.72)	(14.22)
Operating profit before working capital changes	563.94	1,108.32
Working capital adjustments:		
(Increase)/Decrease in trade receivables	(88.35)	34.52
Increase in other assets	(26.87)	(36.73)
(Increase)/Decrease in other financial assets	(1.22)	34.20
(Decrease)/Increase in provisions	30.97	(16.50)
(Decrease)/Increase in trade payables and other liabilities (incl. financial liabilities)	(137.47)	271.89
	341.00	1,395.70
Cash generated from operating activities		
Less: Income tax paid (net)	(226.14)	(398.30)
Net cash generated from operating activities (a)	114.86	997.40
Cash flow from investing activities		
Purchase of property, plant and equipment	(129.46)	(151.20)
Sale of property, plant and equipment	0.02	4.14
Proceeds from sale of investments	1,540.57	5,187.03
Proceeds from repayment of loan given to subsidiaries	503.59	863.55
(Purchase)/Proceeds from investment in bank deposits and deposits with financial institutions (net)	(154.97)	1,064.03
Interest income on deposits with banks, financial institutions and related party	160.63	471.81
Purchase of investments	(1,961.56)	(5,451.83)
Payment for acquisition of subsidiary	(11.09)	(3,311.99)
Net cash used in investing activities (b)	(52.27)	(1,324.47)
Cash flow from financing activities		
Payment of lease liability- Principal portion	(32.02)	(53.26)
Payment of lease liability- Interest portion	(8.14)	(19.73)
Proceeds from exercise of share options	7.03	50.35
Net cash used in financing activities (c)	(33.13)	(22.64)
Net (decrease)/increase in cash and cash equivalents (a) + (b) + (c)	29.46	(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	142.18	112.72
Components of cash and cash equivalents		
Cash on hand	0.01	0.01
Bank balances		
- in current accounts	62.15	70.83
- in exchange earners foreign currency accounts	0.02	1.88
- in deposit accounts(with original maturity of 3 months or less)	80.00	40.00
Cash and cash equivalents as per Statement of assets and liabilities	142.18	112.72

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Notes:

1. The above standalone financial results for the half-year ended September 30, 2025 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 October 24, 2025. The above results has been subject to limited review 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. During the quarter ended June 30, 2025, the Company re-assessed its salary structure of its employees to align with industry standards. This resulted in recognition of experience adjustment (actuarial loss) under Other Comprehensive Income, amounting to INR 24.39 million, in accordance with "Ind AS 19 - Employee Benefits".

5. Other expenses for the year ended March 31, 2025 includes arms length determination with respect to all international transactions within the group amounting to INR 184 million and loss due to changes in fair value of derivative asset amounting to INR 290.61 Million, towards commitment to purchase the remaining shareholding in Decision Point Private Limited (subsidiary), in accordance with Share Purchase Agreement (SPA). The Company has carried out the fair valuation of the derivative asset as at September 30, 2025 and accordingly, recognised a gain of INR 40 Million under Other Income.

6. On June 02, 2025, the Company in accordance with the terms of the Share Purchase Agreement (SPA) acquired an additional 10% stake in Decision Point and its subsidiaries (collectively referred to as the DP Group). The Company paid a consideration of INR 11.09 million to acquire the said additional stake, adhering to the stipulated conditions and valuation principles outlined in the SPA.

7. The standalone financial results for the quarter ended September 30, 2025, 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).

**R Arun
Kumar** Digitally signed
by R Arun Kumar
Date: 2025.10.24
20:29:40 +05'30'

Date: October 24, 2025

Place: Goa

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

**A V
VENKATRAMAN** Digitally signed by A
V VENKATRAMAN
Date: 2025.10.24
19:48:35 +05'30'

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