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 – 600 113

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 December 31, 2025 and the year to date results for the period April 01, 2025 to December 31, 2025, which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 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.

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 reports of the 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 one subsidiary (including its four subsidiaries) reflect total revenues of Rs. 334.04 million and Rs. 891.14 million, total net profit after tax of Rs. 31.45 million and Rs. 88.02 million and total comprehensive income of Rs. 35.41 million and Rs. 94.37 million, for the quarter ended and for the period from April 01, 2025 to December 31, 2025, respectively, 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 January 20, 2026, 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.

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 revenue of Rs. 155.66 million and Rs. 397.66 million, total net profit after tax of Rs. 13.91 million and Rs. 33.84 million and total comprehensive income of Rs. 16.30 million and Rs. 46.64 million for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, 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

R Arun Kumar
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Date: 2026.02.02 02:26:28 +05'30'

Arun Kumar R
Partner
Membership Number: 211867
UDIN: 26211867FYDYNU3389

Place: Chennai
Date: February 02, 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 Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2025

(₹ in Millions, except per equity share data)

	Particulars	Quarter ended			Period ended		Year ended
		31-Dec-25 (Unaudited)	30-Sep-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)
	Income from operations						
I	Revenue from operations	2,780.09	2,575.42	2,278.36	7,715.74	6,156.66	8,478.43
II	Other income	176.10	185.90	146.91	596.35	547.10	689.39
III	**Total income (I + II)**	**2,956.19**	**2,761.32**	**2,425.27**	**8,312.09**	**6,703.76**	**9,167.82**
IV	**Expenses**						
	a)Employee benefits expense	1,863.18	1,679.31	1,469.32	5,142.21	4,117.95	5,608.81
	b)Finance costs	24.79	26.40	4.16	74.32	18.44	65.57
	c)Depreciation and amortisation expense	104.97	103.74	84.93	304.73	202.39	293.10
	d)Other expenses	295.44	334.73	305.83	886.34	700.16	912.94
	Total expenses (IV)	**2,288.38**	**2,144.18**	**1,864.24**	**6,407.60**	**5,038.94**	**6,880.42**
V	**Profit before tax (III - IV)**	**667.81**	**617.14**	**561.03**	**1,904.49**	**1,664.82**	**2,287.40**
VI	**Tax expenses**						
	Current Tax	178.78	178.55	128.26	519.61	442.25	563.78
	Deferred Tax	(18.68)	(18.70)	6.66	(85.74)	0.17	(11.35)
VII	**Profit for the period / year (V - VI)**	**507.71**	**457.29**	**426.11**	**1,470.62**	**1,222.40**	**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	4.90	2.37	3.87	(20.13)	19.04	30.24
	Income tax effect	(1.23)	(0.60)	(1.13)	5.07	(5.53)	(8.81)
	Net other comprehensive income / (loss) not to be reclassified subsequently to profit / (loss)	**3.67**	**1.77**	**2.74**	**(15.06)**	**13.51**	**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	0.59	(11.25)	(9.13)	(8.41)	(9.13)	1.98
	Exchange differences in translating financial statements of foreign operations	53.11	144.94	86.32	216.32	95.26	72.22
	Income tax effect	(0.15)	2.84	2.66	2.12	2.66	(0.57)
	Net other comprehensive income to be reclassified subsequently to profit / (loss)	**53.55**	**136.53**	**79.85**	**210.03**	**88.79**	**73.63**
	Other comprehensive income / (loss) for the period / year	**57.22**	**138.30**	**82.59**	**194.97**	**102.30**	**95.06**
IX	**Total comprehensive income for the period / year (VII + VIII)**	**564.93**	**595.59**	**508.70**	**1,665.59**	**1,324.70**	**1,830.03**
	Net profit attributable to						
	-Owners	501.42	443.93	418.95	1,453.70	1,207.07	1,741.83
	-Non-Controlling interest	6.29	13.36	7.16	16.92	15.33	(6.86)
	Other Comprehensive income attributable to						
	-Owners	56.43	137.72	78.12	193.70	100.13	95.73
	-Non-Controlling interest	0.79	0.58	4.47	1.27	2.17	(0.67)
	Total Comprehensive income attributable to						
	-Owners	557.85	581.65	497.07	1,647.40	1,307.20	1,837.56
	-Non-Controlling interest	7.08	13.94	11.63	18.19	17.50	(7.53)
	Paid-up equity share capital (Face value ₹ 1/- each)	206.93	206.60	206.47	206.93	206.47	206.47
	Reserves (Excluding revaluation reserve)						14,793.67
	Basic earnings per share	2.43	2.15	2.03	7.04	5.86	8.45
	Diluted earnings per share	2.42	2.14	2.02	7.02	5.83	8.41
		(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	See accompanying notes to financial results						

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 nine months ended December 31, 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 February 01, 2026. 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 and nine months ended December 31, 2025

6. 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 draft 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 of Rs. 46.45 million in the provision for defined benefit obligation and compensated absences, which has been recognised as employee benefit expenses in the current quarter and nine months ended December 31, 2025. 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.

7. 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 Private Limited 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.

8. The consolidated financial results for the quarter and nine months ended December 31, 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
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For and on behalf of the Board of directors

For Latent View Analytics Limited

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

Date: February 01, 2026
Place: San Jose