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 standalone financial results of Latent View Analytics Limited (the "Company") 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 Standalone Financial Results for the quarter and nine months ended December 31, 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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Arun Kumar R
Partner
Membership Number: 211867
UDIN: 26211867YEPFBX6399

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 Standalone Financial Results for the quarter and nine months ended December 31, 2025

(₹ in Million, except per equity share data)

	Particulars	Quarter ended			Nine months 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	1,050.50	961.51	878.22	2,970.73	2,492.57	3,471.25
II	Other income	143.67	179.31	125.62	539.27	425.97	607.95
III	**Total income (I + II)**	**1,194.17**	**1,140.82**	**1,003.84**	**3,510.00**	**2,918.54**	**4,079.20**
IV	**Expenses**						
	a)Employee benefits expense	621.74	569.37	493.75	1,750.04	1,391.23	1,844.90
	b)Finance costs	4.43	4.27	4.91	12.60	17.24	21.91
	c)Depreciation and amortisation expense	35.62	33.98	22.78	101.38	71.67	97.88
	d)Other expenses	122.62	137.30	166.72	385.27	267.19	844.13
	Total expenses (IV)	**784.41**	**744.92**	**688.16**	**2,249.29**	**1,747.33**	**2,808.82**
V	**Profit before tax (III - IV)**	**409.76**	**395.90**	**315.68**	**1,260.71**	**1,171.21**	**1,270.38**
VI	**Tax expenses**						
	Current Tax	102.54	102.47	80.86	309.44	328.60	432.83
	Deferred Tax	(2.92)	(2.22)	14.41	6.33	11.09	11.76
VII	**Profit for the period/year (V - VI)**	**310.14**	**295.65**	**220.41**	**944.94**	**831.52**	**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	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
	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)	**0.44**	**(8.41)**	**(6.47)**	**(6.29)**	**(6.47)**	**1.41**
	Other comprehensive income / (loss) for the period / year	**4.11**	**(6.64)**	**(3.73)**	**(21.35)**	**7.04**	**22.84**
IX	**Total comprehensive income for the period/year (VII+VIII)**	**314.25**	**289.01**	**216.68**	**923.59**	**838.56**	**848.63**
	Paid-up equity share capital (Face value ₹ 1/- each)	206.92	206.60	206.47	206.92	206.47	206.47
	Reserves (Excluding revaluation reserve)						11,721.05
	Basic earnings per share	1.50	1.43	1.07	4.57	4.04	4.01
	Diluted earnings per share	1.50	1.43	1.06	4.56	4.02	3.99
		(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 standalone financial results for the quarter and nine months ended December 31, 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 February 01, 2026. 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. 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 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 of Rs. 35.24 million in the provision for defined benefit obligation, which has been recognised as employee benefit expenses in the current quarter and nine months ended December 31, 2025. 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.

6. 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 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 for the quarter ended September 30, 2025 and nine months ended December 31, 2025

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 standalone 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