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.

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.

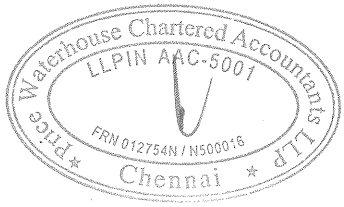
Emphasis of matter

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.



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:

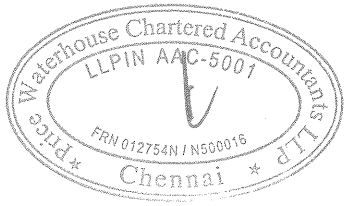
- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not 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.



- 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.

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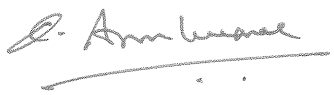
FRN 012754N / N500016
Chennai

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
UDIN: 26211867GIZRRK4058

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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LatentView Analytics Limited

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Latent View Analytics Limited

CIN No : L72300TN2006PLC058481

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

Notes:

1. The above consolidated financial results for the quarter and year ended 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).

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

LatentView Analytics Limited

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

Date: May 16, 2026
Place: Chennai

Waterhouse Chartered Accountants LLP
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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 (Audited)	As at 31 March 2025 (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**
	Liabilities		
2	**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**

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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	(0.60)	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**

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