Price Waterhouse Chartered Accountants LLP

Independent Auditor's Report on Review of Unaudited Consolidated Financial Results

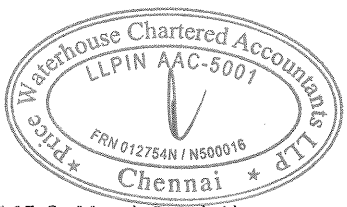
To
The Board of Directors
Latent View Analytics Limited
Unit 6, 7 and 8, 5th Floor, Neville Tower,
Ramanujam IT City, Rajiv Gandhi Salai (OMR),
Taramani, Chennai – 600113

1. We have reviewed the consolidated unaudited financial results of Latent View Analytics Limited (the "Holding Company"), its subsidiaries (the Holding Company and its subsidiaries hereinafter referred to as the "Group", refer Note 3 on the Statement), for the quarter ended June 30, 2026, which are included in the accompanying 'Consolidated Statement of Unaudited Financial Results for the quarter ended June 30, 2026' (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 initialed 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.



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4. The Statement includes the 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

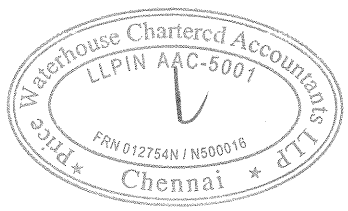
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared 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. We draw attention to Note 5 to the consolidated unaudited 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 results, if any, is currently not determinable awaiting resolution of the disagreement in accordance with the process set out in the SPA.

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

7. The consolidated interim financial results of a subsidiary (including four step-down subsidiaries) reflect total revenues of Rs. 270.14 million, total net loss after tax of Rs. 51.08 million and total comprehensive loss of Rs. 52.36 million, for the quarter ended and for the period from April 1, 2026, to June 30, 2026, as considered in the consolidated unaudited financial results. These interim consolidated 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 July 23, 2026, vide which they have issued an unmodified conclusion, has 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 this subsidiary, is based on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

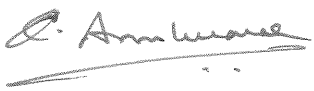
   Our conclusion on the Statement is not modified in respect of the above matter.



8. The consolidated unaudited financial results include the interim financial information of three subsidiaries (including one step-down subsidiary) which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. 53.36 million, total net profit after tax of Rs. 0.07 million and total comprehensive income of Rs. 0.21 million for the quarter ended June 30, 2026, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial information 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



Arun Kumar R
Partner
Membership Number: 211867
UDIN: 26211867IMJYWV8582

Place: Chennai
Date: August 01, 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

Consolidated statement of Unaudited Financial Results for the quarter ended June 30, 2026

(₹ in Millions, except per equity share data)

	Particulars	Quarter ended			Year ended
		30-Jun-26 (Unaudited)	31-Mar-26 (Refer note 7)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
	Income from operations				
I	Revenue from operations	2,868.76	2,886.18	2,360.23	10,601.92
II	Other income	212.93	161.76	234.35	758.11
III	**Total income (I + II)**	**3,081.69**	**3,047.94**	**2,594.58**	**11,360.03**
IV	**Expenses**				
	a)Employee benefits expense	1,969.71	1,919.14	1,599.72	7,061.35
	b)Finance costs	14.88	25.25	23.13	99.57
	c)Depreciation and amortisation expense	111.94	104.75	96.02	409.48
	d)Other expenses	332.24	291.65	256.17	1,177.99
	Total expenses (IV)	**2,428.77**	**2,340.79**	**1,975.04**	**8,748.39**
V	**Profit before tax (III - IV)**	**652.92**	**707.15**	**619.54**	**2,611.64**
VI	**Tax expenses**				
	Current Tax	180.06	192.17	162.28	711.78
	Deferred Tax	1.83	(35.64)	(48.36)	(121.38)
VII	**Profit for the period / year (V - VI)**	**471.03**	**550.62**	**505.62**	**2,021.24**
VIII	**Other comprehensive income / (loss)**				
	Items that will not be reclassified subsequently to profit / (loss)				
	Re-measurement losses / (gain) on defined benefit plans	(0.38)	2.89	(27.40)	(17.24)
	Income tax effect	0.10	(0.73)	6.90	4.34
	Net other comprehensive income / (loss) not to be reclassified subsequently to profit / (loss)	**(0.28)**	**2.16**	**(20.50)**	**(12.90)**
	Items that will be reclassified subsequently to profit / (loss)				
	Effective portion of gains and loss on designated portion of hedging instruments in cashflow hedge	9.64	(5.90)	2.25	(14.31)
	Exchange differences in translating financial statements of foreign operations	31.21	210.14	18.27	426.46
	Income tax effect	(2.43)	1.49	(0.57)	3.61
	Net other comprehensive income to be reclassified subsequently to profit / (loss)	**38.42**	**205.73**	**19.95**	**415.76**
	Other comprehensive income / (loss) for the period / year	**38.14**	**207.89**	**(0.55)**	**402.86**
IX	**Total comprehensive income for the period / year (VII + VIII)**	**509.17**	**758.51**	**505.07**	**2,424.10**
	Net profit attributable to				
	-Owners	481.25	527.52	508.35	1,981.22
	-Non-Controlling interest	(10.22)	23.10	(2.73)	40.02
	Other Comprehensive income attributable to				
	-Owners	38.39	206.74	(0.45)	400.44
	-Non-Controlling interest	(0.25)	1.15	(0.10)	2.42
	Total Comprehensive income attributable to				
	-Owners	519.64	734.26	507.90	2,381.66
	-Non-Controlling interest	(10.47)	24.25	(2.83)	42.44
	Paid-up equity share capital (Face value ₹ 1/- each)	206.92	206.92	206.60	206.92
	Reserves (Excluding revaluation reserve)				17,345.10
	Basic earnings per share	2.33	2.55	2.46	9.59
	Diluted earnings per share	2.32	2.55	2.45	9.56
		(not annualised)	(not annualised)	(not annualised)	(annualised)
	See accompanying notes to financial results				

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Price Waterhouse Chartered Accountants LLP LLPIN AAC-5001 FRN 012754N / N500016 Chennai

Latent View Analytics Limited

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 unaudited financial results for the quarter ended June 30, 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 August 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. 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 previous 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 differences in the interpretation and computations defined in the SPA, between the Company and the selling shareholders relating to consideration payable as per the SPA, which during the quarter, amongst other things, is subject to legal proceedings. The consideration based on the interpretation and position taken by the selling shareholders in this regard is INR 2,219 million. Based on management's best estimate of the obligation, supported by external legal opinion, the value of redemption liability can be up to a maximum of INR 708.48 million, which has been appropriately provided for as at June 30, 2026. The consequential impact, if any, is currently not determinable and will be recognized in the financial results upon the said resolution, in accordance with the process set out in the SPA. The Company, however, believes that it has a reasonable basis to support its position.

6. 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.

7. The figures for the quarter ended 31 March 2026 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.

8. The consolidated financial results for the quarter ended June 30, 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

Latent View Analytics Limited

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

Date: August 01, 2026
Place: Chennai

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LLPIN AAC-5001
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