Price Waterhouse Chartered Accountants LLP

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

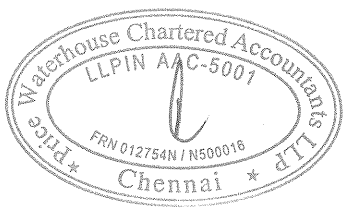
To
The Board of Directors
Latent View Analytics Limited
Unit 6, 7 and 8, 5th Floor, Neville Tower,
Ramanujam IT City, Rajiv Gandhi Salai (OMR),
Taramani, Chennai – 600113

1. We have reviewed the unaudited financial results of Latent View Analytics Limited (the "Company") for the quarter ended June 30, 2026, which are included in the accompanying 'Standalone Statement of Unaudited Financial Results for the quarter ended June 30, 2026' (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 initialled 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.



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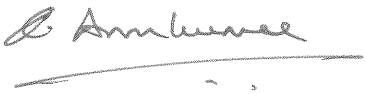
5. We draw attention to Note 4 to the standalone unaudited financial results, which describes the disagreement between the Company and the selling shareholders of Decision Point Private Limited ("DPPL"), in interpretation of the Share Purchase Agreement ("SPA") dated March 28, 2024, read along with amendment dated July 1, 2024 entered into between the Company and the selling shareholders, relating to the computation of the purchase consideration to be paid by the 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 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 opinion is not modified with respect to the said matter.

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



Arun Kumar R
Partner
Membership Number: 211867
UDIN: 26211867IARDTC4673

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

Standalone Statement of Unaudited Financial Results for the quarter ended June 30, 2026

(₹ in Million, except per equity share data)

	Particulars	Quarter ended			Year ended
		30-Jun-26 (Unaudited)	31-Mar-26 (Refer note 5)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
	Income from operations				
I	Revenue from operations	1,036.35	1,004.70	958.72	3,975.43
II	Other income	189.07	193.89	216.29	733.16
III	**Total income (I + II)**	**1,225.42**	**1,198.59**	**1,175.01**	**4,708.59**
IV	**Expenses**				
	a)Employee benefits expense	599.13	589.97	558.93	2,340.01
	b)Finance costs	6.51	4.07	3.90	16.67
	c)Depreciation and amortisation expense	41.71	36.14	31.78	137.52
	d)Other expenses	111.34	117.33	125.35	502.60
	Total expenses (IV)	**758.69**	**747.51**	**719.96**	**2,996.80**
V	**Profit before tax (III - IV)**	**466.73**	**451.08**	**455.05**	**1,711.79**
VI	**Tax expenses**				
	Current Tax	101.05	97.45	104.43	406.89
	Deferred Tax	16.41	4.07	11.47	10.40
VII	**Profit/(Loss) for the period/year (V - VI)**	**349.27**	**349.56**	**339.15**	**1,294.50**
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)
	Income tax effect	(2.43)	1.49	(0.57)	3.61
	Net other comprehensive income to be reclassified subsequently to profit / (loss)	**7.21**	**(4.41)**	**1.68**	**(10.70)**
	Other comprehensive income / (loss) for the period / year	**6.93**	**(2.25)**	**(18.82)**	**(23.60)**
IX	**Total comprehensive income for the period/year (VII+VIII)**	**356.20**	**347.31**	**320.33**	**1,270.90**
	Paid-up equity share capital (Face value ₹ 1/- each)	206.92	206.92	206.60	206.92
	Reserves (Excluding revaluation reserve)				13,025.84
	Basic earnings per share	1.69	1.69	1.64	6.26
	Diluted earnings per share	1.68	1.69	1.64	6.25
		(not annualised)	(not annualised)	(not annualised)	(annualised)
	See accompanying notes to financial results				

Latent View Analytics Limited

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

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 unaudited financial results for the quarter ended June 30, 2026 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 August 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. 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.

Considering the contractual obligations and management's best estimate of the obligation, the Company continues to carry a derivative asset in standalone financial statements. The fair value of such forward contract recognized as a derivative asset in accordance with Ind AS 109 on acquisition date amounted to INR 849 million. The derivative assets are re-measured at each reporting period and accordingly a fair value gain of INR Nil (INR 61.47 million and INR 101.47 million for the quarter and year ended March 31, 2026, respectively) is recognized in the Statement of Profit and Loss for the quarter ended June 30, 2026. Based on management's assessment, supported by external legal opinion, the Company is of the view that the consideration payable can be up to a maximum of INR 708.48 million and has a reasonable basis to support its position.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.

5. 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.

6. The standalone 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

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

Date: August 01, 2026
Place: Chennai

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