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 half year ended September 30, 2026

(₹ in Millions, except per equity share data)

	Particulars	Quarter ended			Period ended		Year ended
		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
	Income from operations						
I	Revenue from operations	2,940.68	2,868.76	2,575.42	5,809.44	4,935.65	10,601.92
II	Other income	175.26	212.93	185.90	388.19	420.25	758.11
III	**Total income (I + II)**	**3,115.94**	**3,081.69**	**2,761.32**	**6,197.63**	**5,355.90**	**11,360.03**
IV	**Expenses**						
	a)Employee benefits expense	2,025.11	1,969.71	1,679.31	3,994.82	3,279.03	7,061.35
	b)Finance costs	8.29	14.88	26.40	23.17	49.53	99.57
	c)Depreciation and amortisation expense	110.58	111.94	103.74	222.52	199.76	409.48
	d)Other expenses	317.89	332.24	334.73	650.13	590.90	1,177.99
	Total expenses (IV)	**2,461.87**	**2,428.77**	**2,144.18**	**4,890.64**	**4,119.22**	**8,748.39**
V	**Profit before tax (III - IV)**	**654.07**	**652.92**	**617.14**	**1,306.99**	**1,236.68**	**2,611.64**
VI	**Tax expenses**						
	Current Tax	195.77	180.06	178.55	375.83	340.83	711.78
	Deferred Tax	(26.38)	1.83	(18.70)	(24.55)	(67.06)	(121.38)
VII	**Profit for the period / year (V - VI)**	**484.68**	**471.03**	**457.29**	**955.71**	**962.91**	**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	1.98	(0.38)	2.37	1.60	(25.03)	(17.24)
	Income tax effect	(0.50)	0.10	(0.60)	(0.40)	6.30	4.34
	Net other comprehensive income / (loss) not to be reclassified subsequently to profit / (loss)	**1.48**	**(0.28)**	**1.77**	**1.20**	**(18.73)**	**(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	0.99	9.64	(11.25)	10.63	(9.00)	(14.31)
	Exchange differences in translating financial statements of foreign operations	63.90	31.21	144.94	95.11	163.21	426.46
	Income tax effect	(0.25)	(2.43)	2.84	(2.68)	2.27	3.61
	Net other comprehensive income to be reclassified subsequently to profit / (loss)	**64.64**	**38.42**	**136.53**	**103.06**	**156.48**	**415.76**
	Other comprehensive income / (loss) for the period / year	**66.12**	**38.14**	**138.30**	**104.26**	**137.75**	**402.86**
IX	**Total comprehensive income / (loss) for the period / year (VII + VIII)**	**550.80**	**509.17**	**595.59**	**1,059.97**	**1,100.66**	**2,424.10**
	Net profit attributable to						
	-Owners	486.08	481.25	443.93	967.33	952.28	1,981.22
	-Non-Controlling interest	(1.40)	(10.22)	13.36	(11.62)	10.63	40.02
	Other Comprehensive income / (loss) attributable to						
	-Owners	66.44	38.39	137.72	104.83	137.27	400.44
	-Non-Controlling interest	(0.32)	(0.25)	0.58	(0.57)	0.48	2.42
	Total Comprehensive income / (loss) attributable to						
	-Owners	552.52	519.64	581.65	1,072.16	1,089.55	2,381.66
	-Non-Controlling interest	(1.72)	(10.47)	13.94	(12.19)	11.11	42.44
	Paid-up equity share capital (Face value ₹ 1/- each)	207.08	206.92	206.60	207.08	206.60	206.92
	Reserves (Excluding revaluation reserve)						17,345.10
	Basic earnings per share	2.35	2.33	2.15	4.68	4.61	9.59
	Diluted earnings per share	2.35	2.32	2.14	4.67	4.60	9.56
		(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	See accompanying notes to financial results						

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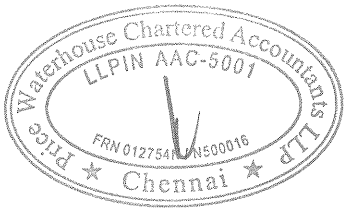



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Notes:

1.The above Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026 including the Statement of Unaudited Consolidated Assets and Liabilities and the Statement of Unaudited Consolidated Cash Flows for the year then ended were reviewed by the Audit Committee and approved by the Board of Directors of Latent View Analytics Limited ("the Company") at their meeting held on October 31, 2026. The statutory auditors of the Company have carried out a limited review of the Consolidated Financial Results for the quarter and half year ended September 30, 2026.

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

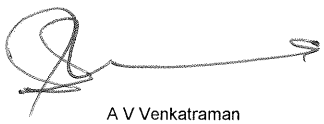
4. The Group is principally engaged in a single business segment viz., develop and deploy analytics solutions to its customers.

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 Company paid in cash consideration amounting to INR 3,326.09 million to acquire 80% stake (70% for INR 3,315 million on July 01, 2024 and 10% for INR 11.09 million on June 02, 2025) in DP Group 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 computations and interpretation 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 Selling Shareholders of DP Group had filed an application before the Hon'ble Madras High Court under Section 11 of the Arbitration and Conciliation Act, 1996, seeking appointment of an arbitrator. The said application was last heard by the Hon'ble Madras High Court on August 06, 2026 and the order is still awaited. In parallel, the dispute resolution process envisaged under the SPA has continued to progress. The consideration based on the interpretation and position taken by the selling shareholders in this regard is INR 2,246.19 million. Based on management's best estimate of the obligation, supported by external legal opinion, the value of redemption liability can be minimum of INR 69.53 million and maximum of INR 717.16 million, of which maximum liability has been appropriately provided as at September 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 and is committed to enforcing its contractual rights and completing the acquisition in accordance with the terms of the SPA.

6. The consolidated financial results for the quarter and half year ended September 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: October 31, 2026
Place: Chennai

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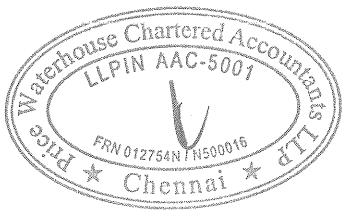



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Statement of Unaudited Consolidated assets and liabilities

(₹ in Million)

S. No.	Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	265.23	297.07
	(b) Right-of-use assets	231.03	267.59
	(c) Goodwill	2,448.82	2,448.82
	(d) Intangible assets	847.14	953.43
	(e) Financial assets		
	Investments	7,005.97	5,992.82
	Deposit with Financial Institutions	300.00	300.00
	Other financial assets	227.55	404.82
	(f) Deferred tax assets (net)	118.47	113.95
	(g) Other tax assets (net)	136.39	193.71
	(h) Other non-current assets	31.05	21.81
	Total non-current assets	**11,611.65**	**10,994.02**
2	**Current assets**		
	(a) Financial assets		
	Investments	3,200.73	3,176.67
	Trade receivables	2,472.13	2,311.80
	Cash and cash equivalents	2,316.39	1,585.14
	Bank balance other than cash and cash equivalents	774.31	1,752.64
	Other financial assets	807.18	764.31
	(b) Contract assets	138.65	187.68
	(c) Other current assets	240.62	171.61
	Total current assets	**9,950.01**	**9,949.85**
	Total assets (1+2)	**21,561.66**	**20,943.87**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	207.08	206.92
	(b) Other equity	18,421.13	17,345.10
	Equity attributable to shareholders of the Company	**18,628.21**	**17,552.02**
	Non-Controlling interest	274.73	286.92
	Total equity	**18,902.94**	**17,838.94**
	Liabilities		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	Borrowings	-	0.19
	Lease liabilities	185.02	215.28
	(b) Deferred tax Liabilities	283.78	301.48
	(c) Provisions	165.58	133.35
	Total non-current liabilities	**634.38**	**650.30**
3	**Current liabilities**		
	(a) Financial liabilities		
	Lease liabilities	120.95	116.94
	Trade payables		
	total outstanding dues of micro and small enterprises	9.86	20.42
	total outstanding dues of creditors other than micro and small medium enterprises	198.57	177.45
	Other Financial Liabilities	721.60	742.80
	(b) Contract liabilities	191.07	248.30
	(c) Other current liabilities	633.97	872.72
	(d) Provisions	118.06	146.65
	(e) Current tax liabilities (net)	30.26	129.32
	Total current liabilities	**2,024.34**	**2,454.63**
	Total equity and liabilities (1+2+3)	**21,561.66**	**20,943.87**

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

Latent View Analytics Limited

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Website :www.latentview.com Email investorcare@latentview.com

Statement of Unaudited Consolidated Cash Flows

(₹ in Million)

Particulars	For the half year ended 30 September 2026 (Unaudited)	For the half year ended 30 September 2025 (Unaudited)
Cash flow from operating activities		
Profit before tax	1,306.99	1,236.68
Adjustments for:		
Depreciation and amortisation expense	222.52	199.76
Amortisation of premium / (discounts) paid on bonds	1.67	(0.10)
Share based compensation expense	6.74	0.42
Financial assets measured at FVTPL - net change in fair value	(59.68)	(57.74)
Interest income on deposits with banks, financial institutions	(291.72)	(252.83)
Gain on sale of investments	(22.94)	(29.76)
Gain on sale of property, plant and equipment	-	(0.02)
Interest expense	21.50	47.57
Interest income on security deposits	(1.69)	-
Bad debts / unbilled revenue written off	0.63	-
Unrealised gain on foreign exchange differences	(15.56)	(31.07)
Operating profit before working capital / other changes	**1,168.46**	**1,112.91**
Adjustments for changes in working capital:		
(Increase) in trade receivables	(136.43)	(291.85)
(Increase)/Decrease in current and non current assets	(14.68)	89.31
(Increase)/Decrease in other financial assets	7.42	(26.60)
(Decrease)/Increase in provisions	(0.72)	149.01
Decrease in trade payables and other financial liabilities	(357.61)	(103.95)
Cash generated from operations	**666.44**	**928.83**
Less: Income tax paid (net)	(416.81)	(354.42)
Net cash generated from operating activities	**249.63**	**574.41**
Cash flows from investing activities		
Purchase of property, plant and equipment	(46.17)	(152.61)
Sale of property, plant and equipment	-	0.02
Proceeds from sale of investments	1,578.71	4,832.89
Purchase of investments	(2,423.97)	(5,014.13)
Proceeds from investments in deposits with banks and financial institutions (net)	1,177.53	219.21
Interest income on deposits with banks and financial institutions	210.09	209.45
Payment for acquisition of subsidiary	-	(11.09)
Net cash generated/(used in) from investing activities (b)	**496.19**	**83.73**
Cash flow from financing activities		
Payment of lease liability- Principal portion	(27.43)	(49.62)
Payment of lease liability- Interest portion	(21.51)	(11.61)
Proceeds from exercise of share options	10.63	7.03
Net cash used in financing activities (c)	**(38.31)**	**(54.20)**
Net increase/(decrease) in cash and cash equivalents (a) + (b) + (c)	**707.51**	**603.94**
Cash and cash equivalents at the beginning of the year	1,585.14	694.43
Adjustment on intiial application of amendments on 1 April 2026	(6.70)	-
Effect of exchange rate fluctuations on cash held	30.44	(26.32)
Cash and cash equivalents at the end of the year	**2,316.39**	**1,272.05**
Components of cash and cash equivalents		
Cash on hand	-	0.01
Bank balances	2,051.21	738.80
Deposits (with original maturity of 3 months or less)	265.18	533.24
Cash and cash equivalents as per Statement of consolidated assets and liabilities	**2,316.39**	**1,272.05**

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

Latent View Analytics Limited

Price Waterhouse Chartered Accountants LLP

Review Report

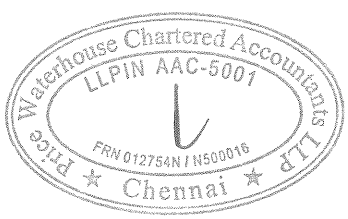
To
The Board of Directors
Latent View Analytics Limited
Unit 6, 7 and 8, 5th Floor, Neville Tower,
Ramanujam IT City, Rajiv Gandhi Salai (OMR),
Taramani, Chennai – 600113

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 September 30, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026 and the 'Statement of Unaudited Consolidated Assets and Liabilities' as on that date and the 'Statement of Unaudited Consolidated Cash Flows' for the half-year ended on that date, which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter and half-year ended September 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 initialled 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.



Price Waterhouse Chartered Accountants LLP, 7th & 10th Floor, Menon Eternity, 165, St. Mary's Road, Alwarpet
Chennai - 600018
T: +91 (44) 42285278

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

4. The Statement includes the results of the following entities:

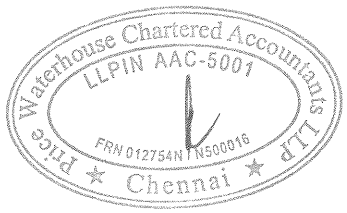
   Holding Company
   (a) Latent View Analytics Limited

   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 the 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.

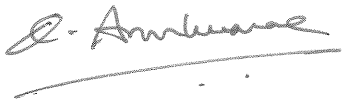
   Our conclusion is not modified with respect to the said matter.



7. The consolidated interim financial results of a subsidiary (including four step-down subsidiaries) reflect total assets of Rs. 928.12 million and net assets of Rs. 625.73 million as at September 30, 2026 and total revenues of Rs. 493.01 million and Rs. 222.87 million, total net loss after tax of Rs. 58.12 million and Rs. 7.04 million and total comprehensive income/(loss) of Rs. (60.97) million and Rs. (8.61) million, for the quarter ended and for the period from April 01, 2026 to September 30, 2026, respectively, and cash flows (net) of Rs. 67.88 million for the period from April 01, 2026 to September 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 reports dated October 27, 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 this subsidiary (including four step-down subsidiaries), is based on the reports 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.

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



Arun Kumar R
Partner
Membership Number: 211867
UDIN:26211867OTTXTK3613

Place: Chennai
Date: October 31, 2026