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 half year ended September 30, 2026

(₹ in Million, except per equity share data)

	Particulars	Quarter ended			Half-year 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	1,123.21	1,036.35	961.51	2,159.56	1,920.23	3,975.43
II	Other income	141.47	189.07	179.31	330.54	395.60	733.16
III	**Total income (I + II)**	**1,264.68**	**1,225.42**	**1,140.82**	**2,490.10**	**2,315.83**	**4,708.59**
IV	**Expenses**						
	a)Employee benefits expense	672.12	599.13	569.37	1,271.25	1,128.30	2,340.01
	b)Finance costs	6.49	6.51	4.27	13.00	8.17	16.67
	c)Depreciation and amortisation expense	40.50	41.71	33.98	82.21	65.76	137.52
	d)Other expenses	136.25	111.34	137.30	247.59	262.65	502.60
	Total expenses (IV)	**855.36**	**758.69**	**744.92**	**1,614.05**	**1,464.88**	**2,996.80**
V	**Profit before tax (III - IV)**	**409.32**	**466.73**	**395.90**	**876.05**	**850.95**	**1,711.79**
VI	**Tax expenses**						
	Current Tax	119.60	101.05	102.47	220.65	206.90	406.89
	Deferred Tax	(10.51)	16.41	(2.22)	5.90	9.25	10.40
VII	**Profit for the period/year (V - VI)**	**300.23**	**349.27**	**295.65**	**649.50**	**634.80**	**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	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)
	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)	**0.74**	**7.21**	**(8.41)**	**7.95**	**(6.73)**	**(10.70)**
	Other comprehensive income / (loss) for the period / year	**2.22**	**6.93**	**(6.64)**	**9.15**	**(25.46)**	**(23.60)**
IX	**Total comprehensive income / (loss) for the period/year (VII+VIII)**	**302.45**	**356.20**	**289.01**	**658.65**	**609.34**	**1,270.90**
	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)						13,025.84
	Basic earnings per share	1.45	1.69	1.43	3.14	3.07	6.26
	Diluted earnings per share	1.45	1.68	1.43	3.13	3.06	6.25
		(not annualised)	(not annualised)	(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

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Notes:

1.The above Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026 including the Statement of Unaudited Standalone Assets and Liabilities and the Statement of Unaudited Standalone 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 Standalone Financial Results for the quarter and half year ended September 30, 2026.

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.

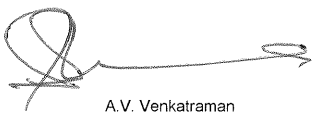
4. Pursuant to the Share Purchase Agreement (SPA) signed by the Company (the 'acquirer') on March 28, 2024 read along with amendment to the SPA dated July 1, 2024 , for the acquisition of Decision Point Private Limited and its subsidiaries (the "DP Group" or the "acquiree"), (a Company in the space of AI- Led Business Transformation and Revenue Growth Management), the 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 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 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.

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 is recognized in the Statement of Profit and Loss for the quarter ended September 30, 2026. Based on management's best estimate of the obligation, supported by external legal opinion, the value of consideration payable can be minimum of INR 69.53 million and maximum of INR 717.16 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 standalone 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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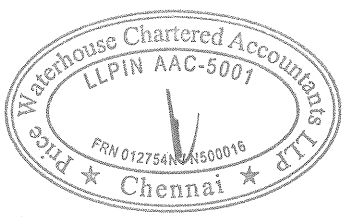



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Statement of Unaudited Standalone assets and liabilities

(₹ 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	203.67	244.76
	(b) Right-of-use assets	172.18	209.97
	(c) Financial assets		
	Investments	7,547.64	6,845.56
	Loans	65.31	64.70
	Deposit with Financial Institutions	300.00	300.00
	Other financial assets	160.35	390.24
	(d) Other tax assets (net)	46.54	46.55
	(e) Other non-current assets	22.18	14.69
	Total non-current assets	**8,517.87**	**8,116.47**
2	**Current assets**		
	(a) Financial assets		
	Investments	3,200.73	3,176.67
	Trade receivables	1,194.48	1,184.79
	Cash and cash equivalents	284.47	65.24
	Bank balance other than cash and cash equivalents	151.48	151.48
	Loans	201.77	197.12
	Other financial assets	1,009.78	1,008.35
	(b) Contract assets	14.11	8.32
	(c) Other current assets	99.60	78.84
	Total current assets	**6,156.42**	**5,870.81**
	Total assets (1+2)	**14,674.29**	**13,987.28**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	207.08	206.92
	(b) Other equity	13,702.11	13,025.84
	Total equity	**13,909.19**	**13,232.76**
	Liabilities		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	Lease liabilities	159.94	179.91
	(b) Provisions	64.63	42.39
	(c)Deferred tax liabilities (net)	23.88	14.90
	Total non-current liabilities	**248.45**	**237.20**
3	**Current liabilities**		
	(a) Financial liabilities		
	Lease liabilities	75.91	83.77
	Trade payables		
	total outstanding dues of micro and small enterprises	9.02	18.75
	total outstanding dues of creditors other than micro and small enterprises	75.61	73.61
	Other financial liabilities	4.44	12.33
	(b) Contract liabilities	1.05	27.01
	(c) Provisions	41.21	29.59
	(d) Other current liabilities	294.78	272.26
	(e) Current tax liabilities (net)	14.63	-
	Total current liabilities	**516.65**	**517.32**
	Total equity and liabilities (1+2+3)	**14,674.29**	**13,987.28**

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Latent View Analytics Limited

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Statement of Unaudited Standalone 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	876.05	850.95
Adjustments for:		
Depreciation and amortisation expense	82.21	65.76
Amortisation of premium / (discounts) paid on bonds	1.67	(0.10)
Share based compensation expense	(3.35)	0.42
Financial assets measured at FVTPL - net change in fair value	(59.68)	(57.74)
Interest income on financial assets measured at amortised cost	(233.68)	(199.99)
Gain on sale of investments	(22.94)	(29.76)
Gain on sale of Property,plant and equipments	-	(0.02)
Interest expense on lease obligation	11.33	8.14
(Gain) on Derivatives	-	(40.00)
Interest income on security deposits	(1.33)	-
Unrealised gain on foreign exchange differences	(1.18)	(33.72)
Operating profit before working capital changes	**649.10**	**563.94**
Working capital adjustments:		
(Increase)/Decrease in trade receivables	13.94	(88.35)
Increase in other assets	(28.25)	(26.87)
Increase in other financial assets	(6.12)	(1.22)
Increase in provisions	32.26	30.97
(Decrease) in trade payables and other liabilities (Incl financial liabilities)	(8.43)	(137.47)
	652.50	**341.00**
Cash generated from operating activities		
Less: Income tax paid (net)	(206.01)	(226.14)
Net cash generated from operating activities (a)	**446.49**	**114.86**
Cash flow from investing activities		
Purchase of property, plant and equipment	(3.33)	(129.46)
Sale of property, plant and equipment	-	0.02
Proceeds from sale of investments	1,578.71	1,540.57
Proceeds from repayment of loan given to subsidiaries	-	503.59
(Purchase)/Proceeds from investment in bank deposits and deposits with financial institutions (net)	218.58	(154.97)
Interest income on bonds, deposits with banks and financial instituitions and related parties	144.97	160.63
Purchase of investments	(2,137.66)	(1,961.56)
Payment for acquisition of subsidiary	-	(11.09)
Net cash used in investing activities (b)	**(198.73)**	**(52.27)**
Cash flow from financing activities		
Payment of lease liability- Principal portion	(27.83)	(32.02)
Payment of lease liability- Interest portion	(11.33)	(8.14)
Proceeds from exercise of share options	10.63	7.03
Net cash used in financing activities (c)	**(28.53)**	**(33.13)**
Net increase in cash and cash equivalents (a) + (b) + (c)	**219.23**	**29.46**
Cash and cash equivalents at the beginning of the year	65.24	112.72
Cash and cash equivalents at the end of the year	**284.47**	**142.18**
Components of cash and cash equivalents		
Cash on hand	-	0.01
Bank balances		
- in current accounts	212.69	62.15
- in exchange earners foreign currency accounts	1.78	0.02
- in deposit accounts(with original maturity of 3 months or less)	70.00	80.00
Cash and cash equivalents as per Statement of assets and liabilities	**284.47**	**142.18**

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

Latent View Analytics Limited

Price Waterhouse Chartered Accountants LLP

Review Report

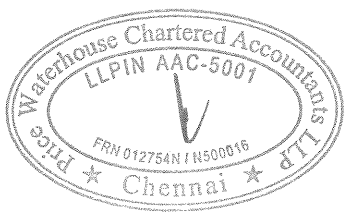
To
The Board of Directors
Latent View Analytics Limited
Unit 6, 7 and 8, 5th Floor, Neville Tower,
Ramanujam IT City, Rajiv Gandhi Salai (OMR),
Taramani, Chennai – 600113.

1. We have reviewed the unaudited financial results of Latent View Analytics Limited (the "Company") for the quarter ended September 30, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026, and 'Statement of Unaudited Standalone assets and liabilities' as on that date and 'Statement of Unaudited Standalone Cash Flows' for the half-year ended on that date, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 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.



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

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

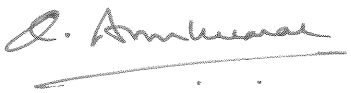
Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016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

Price Waterhouse Chartered Accountants LLP

5. We draw attention to Note 4 to the unaudited standalone 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: 26211867HEVWLS6983

Place: Chennai
Date: October 31, 2026