

May 09, 2023

The BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001.  
Scrip Code: 543398

National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex Bandra East,  
Mumbai 400 051  
Scrip Symbol: LATENTVIEW

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting held on May 09, 2023**

In continuation to our intimation dated April 21, 2023 and pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that based on the recommendation of Audit Committee, the Board of Directors at its meeting held on May 09, 2023 has inter alia approved the Audited financial results of the Company (Both Standalone and Consolidated) prepared in accordance with Indian Accounting Standards (Ind AS) for the quarter and year ended on March 31, 2023 together with the Report of the Auditor's thereon.

Enclosed herewith copy of the Financial Results for your information and records.

Further, pursuant to Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, a declaration that the Statutory Auditors of the Company have issued the Audit Reports with Unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the year ended 31<sup>st</sup> March 2023 is enclosed herewith for your reference.

LatentView Analytics Limited  
(Formerly known as LatentView Analytics Private Limited)  
Unit 6,7,8, 5th Floor, Neville Tower, Ramanujan IT City SEZ  
Rajiv Gandhi Salai (OMR), Taramani, Chennai, Tamil Nadu 600113.

The Board meeting commenced at 01.10 p.m. and concluded at 03:30 p.m.

This is for your information and records.

Thanking you,

For **Latent View Analytics Limited**

**P. Srinivasan**

**Company Secretary and Compliance Officer**

# BSR & Co. LLP

Chartered Accountants

KRM Tower, 1st & 2nd Floors,  
No. 1, Harrington Road, Chetpet,  
Chennai – 600 031, India.  
Tel: +91 44 4608 3100  
Fax: +91 44 4608 3199

## Independent Auditor's Report

To the Board of Directors of Latent View Analytics Limited (formerly known as Latent View Analytics Private Limited)

Report on the audit of the Consolidated Annual Financial Results

### Opinion

We have audited the accompanying consolidated annual financial results of Latent View Analytics Limited (formerly known as Latent View Analytics Private Limited) (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended March 31, 2023, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us reports of other auditors on separate audited financial statements of the subsidiaries, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the entities mentioned in Annexure I to the aforesaid consolidated annual financial results ;
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2023.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual 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 along with the consideration of reports of the other auditors referred to in sub paragraph no. (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

### Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

Registered Office:

BSR & Co. (a partnership firm with Registration No. BA61223) converted into BSR & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

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Independent Auditor's Report (Continued)

Latent View Analytics Limited (formerly known as Latent View Analytics Private Limited)

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and 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 each company 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 annual financial results 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 annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company 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 company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

**Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual 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 through a separate report on the complete set of financial statements 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 in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 annual financial

Independent Auditor's Report (Continued)

Latent View Analytics Limited (formerly known as Latent View Analytics Private Limited)

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 annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial statements of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual 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. Our responsibilities in this regard are further described in sub paragraph no. (a) of the Other Matters paragraph in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual 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.

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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

**Other Matters**

- a. The consolidated annual financial results include the audited financial results of three subsidiaries and one step down subsidiary, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 726.69 million as at March 31, 2023, total revenue (before consolidation adjustments) of Rs. 175.26 million and total net loss after tax (before consolidation adjustments) of Rs. 45.35 million and net cash outflows (before consolidation adjustments) of Rs 592.20 million for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors. The independent auditor's reports on financial statements of these entities have been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

Certain of these subsidiaries are located outside India whose financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to 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 subsidiaries located outside India is based on the reports of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

B S R & Co. LLP

Independent Auditor's Report (*Continued*)

Latent View Analytics Limited (formerly known as Latent View Analytics  
Private Limited)

- b. The consolidated annual financial results include the results for the quarter ended March 31, 2023 being the balancing figure 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 B S R & Co. LLP

*Chartered Accountants*

Firm's Registration No.:101248W/W-100022



Satish Vaidyanathan

*Partner*

Chennai

09 May 2023

Membership No.: 217042

UDIN:23217042BGRWGX1997

Independent Auditor's Report (Continued)

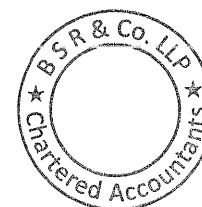
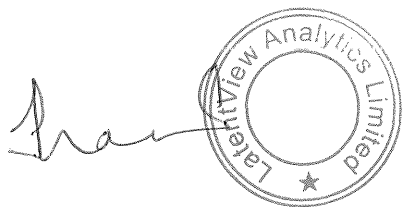
Latent View Analytics Limited (formerly known as Latent View Analytics Private Limited)

**Annexure I**

List of entities included in consolidated annual financial results.

Sr. No	Name of component	Relationship
1	Latent View Analytics Corp, USA	Subsidiary
2	Latent View Analytics UK Ltd.	Subsidiary
3	Latent View Analytics BV	Subsidiary
4	Latent View Analytics Pte. Ltd., Singapore	Subsidiary
5	Latent View Analytics GMBH, Germany	Step down subsidiary
6	Latent View Analytics Limited	Holding Company

Latent View Analytics Limited					
(Formerly known as Latent View Analytics Private 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 : <a href="http://www.latentview.com">www.latentview.com</a>			Email - <a href="mailto:investorcare@latentview.com">investorcare@latentview.com</a>		
Statement of Consolidated Financial Results for the quarter and year ended 31 March 2023					
(₹ in Million)					
Particulars	Quarter ended			Year ended	
	31-Mar-23 (Audited) (Refer note 4)	31-Dec-22 (Unaudited)	31-Mar-22 (Audited) (Refer note 4)	31-Mar-23 (Audited)	31-Mar-22 (Audited)
<b>Income from operations</b>					
I Revenue from operations	1,410.63	1,453.54	1,174.53	5,387.62	4,078.17
II Other income	150.43	220.96	79.03	557.66	209.72
III <b>Total income (I + II)</b>	<b>1,561.06</b>	<b>1,674.50</b>	<b>1,253.56</b>	<b>5,945.28</b>	<b>4,287.89</b>
<b>IV Expenses</b>					
a) Employee benefits expense	929.74	884.51	696.98	3,361.36	2,422.32
b) Finance costs	6.64	6.92	11.92	26.39	31.18
c) Depreciation and amortisation expense	22.41	22.75	22.52	88.15	81.57
d) Other expenses	179.57	140.86	119.06	575.74	437.33
<b>Total expenses (IV)</b>	<b>1,138.36</b>	<b>1,055.04</b>	<b>850.48</b>	<b>4,051.64</b>	<b>2,972.40</b>
V <b>Profit before tax and exceptional items (III - IV)</b>	<b>422.70</b>	<b>619.46</b>	<b>403.08</b>	<b>1,893.64</b>	<b>1,315.49</b>
VI Exceptional items (Refer note 6)	-	-	-	-	226.19
VII <b>Profit before tax (V+VI)</b>	<b>422.70</b>	<b>619.46</b>	<b>403.08</b>	<b>1,893.64</b>	<b>1,541.68</b>
VIII Tax expenses					
Current Tax	65.48	96.91	41.47	333.41	239.19
Deferred Tax	15.14	(2.18)	5.90	5.92	7.37
IX <b>Profit for the period / year (VII - VIII)</b>	<b>342.08</b>	<b>524.73</b>	<b>355.71</b>	<b>1,554.31</b>	<b>1,295.12</b>
X <b>Other comprehensive income/(loss)</b>					
<b>Items that will not be reclassified subsequently to profit/(loss)</b>					
Re-measurement losses / gain on defined benefit plans	(6.21)	0.45	7.44	(1.00)	(1.58)
Income tax relating to items above	1.81	(0.13)	(2.17)	0.29	0.46
<b>Net other comprehensive income/(loss) not to be reclassified subsequently to profit/(loss)</b>	<b>(4.40)</b>	<b>0.32</b>	<b>5.27</b>	<b>(0.71)</b>	<b>(1.12)</b>
<b>Items that will be reclassified subsequently to profit/(loss)</b>					
Exchange differences in translating financial statements of foreign operations	(17.61)	46.68	30.88	147.83	49.92
<b>Net other comprehensive income/(loss) to be reclassified subsequently to profit/(loss)</b>	<b>(17.61)</b>	<b>46.68</b>	<b>30.88</b>	<b>147.83</b>	<b>49.92</b>
<b>Other comprehensive income/(loss) for the period / year</b>	<b>(22.01)</b>	<b>47.00</b>	<b>36.15</b>	<b>147.12</b>	<b>48.80</b>
XI <b>Total comprehensive income/(loss) for the period / year (IX+X)</b>	<b>320.07</b>	<b>571.73</b>	<b>391.86</b>	<b>1,701.43</b>	<b>1,343.92</b>
Paid-up equity share capital (Face value ₹ 1/- each)	204.90	203.13	200.42	204.90	200.42
Other equity for the year				11,869.59	10,063.39
Basic earnings per share	1.68	2.60	1.79	7.71	7.09
Diluted earnings per share	1.66	2.55	1.73	7.63	6.84
	(not annualised)	(not annualised)	(not annualised)	(annualised)	(annualised)
See accompanying notes to financial results					





**Latent View Analytics Limited**

(Formerly known as Latent View Analytics Private 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](http://www.latentview.com)

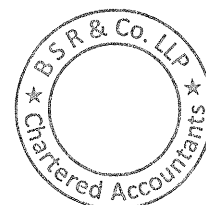
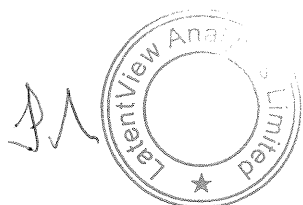
Email : [investorcare@latentview.com](mailto:investorcare@latentview.com)



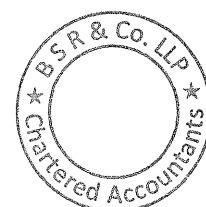
**Audited Statement of consolidated assets and liabilities**

(₹ in Million)

S. No.	Particulars	As at	As at
		31 March 2023	31 March 2022
		(Audited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	70.11	79.12
	(b) Right-of-use assets	161.69	207.66
	(c) Intangible assets	0.11	0.13
	(d) Financial assets		
	Investments	2,455.87	1,257.93
	Other financial assets	229.75	127.76
	(e) Deferred tax assets (net)	190.79	262.53
	(f) Other tax assets (net)	45.34	45.34
	(g) Other non-current assets	52.99	-
	<b>Total non-current assets</b>	<b>3,206.65</b>	<b>1,980.47</b>
<b>2</b>	<b>Current assets</b>		
	(a) Financial assets		
	Investments	2,551.38	679.97
	Trade receivables	985.16	837.23
	Cash and cash equivalents	533.81	2,367.60
	Bank balance other than cash and cash equivalents	4,879.47	4,553.20
	Other financial assets	314.37	474.81
	(b) Contract assets	58.86	16.10
	(c) Other current assets	100.85	90.45
	<b>Total current assets</b>	<b>9,423.90</b>	<b>9,019.36</b>
	<b>Total assets (1+2)</b>	<b>12,630.55</b>	<b>10,999.83</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	204.90	200.42
	(b) Other equity	11,869.59	10,063.39
	<b>Total equity</b>	<b>12,074.49</b>	<b>10,263.81</b>
	<b>Liabilities</b>		
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	Borrowings	3.29	4.20
	Lease liability	149.77	192.96
	(b) Provisions	63.43	40.06
	<b>Total non-current liabilities</b>	<b>216.49</b>	<b>237.22</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial liabilities		
	Lease liability	61.55	63.14
	Trade payables		
	total outstanding dues of micro, small and medium enterprises	0.98	5.51
	total outstanding dues of creditors other than micro, small and medium enterprises	37.11	37.27
	Other Financial Liabilities	-	57.10
	(b) Contract liabilities	134.63	71.10
	(c) Other current liabilities	64.07	226.42
	(d) Provisions	23.75	22.48
	(e) Current tax liabilities (net)	17.48	15.69
	<b>Total current liabilities</b>	<b>339.57</b>	<b>498.80</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>12,630.55</b>	<b>10,999.83</b>



<b>Latent View Analytics Limited</b>		
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Website : <a href="http://www.latentview.com">www.latentview.com</a>		Email : <a href="mailto:investorcare@latentview.com">investorcare@latentview.com</a>
<b>Audited Statement of consolidated Cashflows</b>		
<i>(₹ in Million)</i>		
Particulars	For the year ended 31 March 2023 (Audited)	For the year ended 31 March 2022 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	1,893.64	1,541.68
Less: Exceptional item	-	(226.19)
Adjustments for:		
Depreciation and amortisation	88.15	81.57
Amortisation of premium paid on bonds	6.63	6.32
Share based compensation expense	39.60	24.64
Financial assets measured at FVTPL - net change in fair value	(18.21)	(19.65)
Interest income on deposits with banks and financial institutions	(425.14)	(176.00)
Gain on sale of investments	(15.10)	(0.34)
Expenses incurred towards Initial Public Offer	-	16.63
Interest income on security deposits	(1.64)	(1.54)
Finance costs	19.76	24.86
Unrealised gain on foreign exchange differences	(18.57)	(1.08)
<b>Operating profit before working capital / other changes</b>	<b>1,569.12</b>	<b>1,270.90</b>
Adjustments for changes in working capital:		
Increase in trade receivables	(113.44)	(202.81)
Increase in current and non current assets	(53.03)	(53.08)
Increase in other financial assets	(21.88)	(32.98)
Increase in provisions	19.60	3.49
(Decrease)/Increase in trade payables and other financial liabilities	(159.10)	160.17
<b>Cash generated from operating activities</b>	<b>1,241.27</b>	<b>1,145.69</b>
Less: Income tax paid (net)	(266.83)	(271.44)
<b>Net cash generated from operating activities (a)</b>	<b>974.44</b>	<b>874.25</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(32.20)	(65.37)
Proceeds from sale of investments	695.07	895.34
Investment in deposits with banks and financial institutions (net)	(186.79)	(3,928.39)
Interest income on deposits with banks and financial institutions	329.87	159.60
Purchase of investments	(3,654.77)	(1,451.64)
<b>Net cash used in investing activities (b)</b>	<b>(2,848.82)</b>	<b>(4,390.46)</b>
<b>Cash flow from financing activities</b>		
Finance costs paid	-	(1.93)
Payment of lease liability- Principal portion	(44.09)	(35.23)
Payment of lease liability- Interest portion	(19.81)	(22.82)
Proceeds from issue of shares through Initial Public Offering	-	4,740.00
Proceeds from borrowings	-	368.33
Repayment of borrowings	-	(368.33)
Proceeds from exercise of share options	69.57	35.20
Share Issue Expenses	(46.30)	(227.03)
<b>Net cash (used in) / generated financing activities (c)</b>	<b>(40.63)</b>	<b>4,488.18</b>
<b>Net (decrease) / increase in cash and cash equivalents (a) + (b) + (c)</b>	<b>(1,915.01)</b>	<b>971.97</b>
Cash and cash equivalents at the beginning of the year	2,367.60	1,350.77
Effect of exchange rate fluctuations on cash held	81.22	44.86
<b>Cash and cash equivalents at the end of the year</b>	<b>533.81</b>	<b>2,367.60</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.01	-
Bank balances	513.49	2,078.91
Deposits (with original maturity of 3 months or less)	20.31	288.69
<b>Cash and cash equivalents as per Statement of consolidated assets and liabilities</b>	<b>533.81</b>	<b>2,367.60</b>



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

**Notes:**

- The above financial results for the quarter and year ended 31 March 2023 in respect of Latent View Analytics Limited ('the Holding Company') have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 09 May 2023. The statutory auditors have audited the above results for the year ended 31 March 2023 and have issued an unmodified opinion.
- The consolidated financial results include the financial results of Latent View Analytics Limited ('parent company') and the financial results of its subsidiaries and step down subsidiary, Latent View Analytics Corp, USA, LatentView Analytics UK Ltd, LatentView Analytics BV(Netherlands), LatentView Analytics GmbH, Germany, LatentView Analytics Pte. Ltd, Singapore (together called as the "group").
- These 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.
- The figures for the quarter ended 31 March 2023 and 31 March 2022 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.
- During the previous year ended 31 March 2022, the Holding Company had completed its initial public offer (IPO) of 30,489,362 equity shares of face value of ₹ 1 each at an issue price of ₹ 197 per share, comprising fresh issue of 24,093,423 shares and offer for sale of 6,395,939 shares by selling shareholders. The Holding Company had received an amount of ₹ 4,466.78 million (net of Company's share of IPO Expenses ₹ 273 million) from the proceeds of the fresh issue. Out of the Company's share of IPO Expenses ₹ 256.59 million had been adjusted to securities premium.

**Details of utilisation of IPO proceeds**

(₹ In million)

Objects of the Issue	Amount as proposed in offer document	Utilised up to 31 March 2023	Un-utilised as on 31 March 2023
a) Funding inorganic growth initiatives	1,479.00	-	1,479.00
b) Funding working capital requirements of LatentView Analytics Corporation (Material Subsidiary)	824.00	551.93	272.07
c) Investment in our Subsidiaries to augment their capital base for future growth by way of equity, debt or any other instrument or combination thereof as determined by the board	1,300.00	512.10	787.90
d) General corporate purposes*	863.78	923.75	(59.97)
<b>Total</b>	<b>4,466.78</b>	<b>1,987.78</b>	<b>2,479.00</b>

Net IPO proceeds which were un-utilised as at 31 March 2023 were temporarily invested in fixed deposits with banks, Monitoring Agency bank account and in IPO Public issue account (held in cash and cash equivalents).

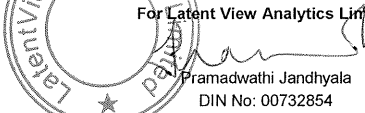
\*During the current year the Company has drawn an amount of ₹ 59.97 million in excess of the allocated amount for general corporate purposes, this has been rectified and the amount has been deposited to the Monitoring agency bank account in the month of April 2023.

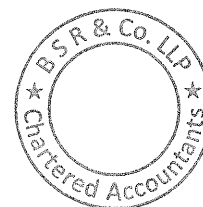
6. The wholly owned subsidiary in the USA, Latent View Analytics Corp., was entitled to certain economic relief provided by the U.S. government in order to mitigate the impact of COVID-19 pandemic, in the form of a Paycheck protection programme loan received in the month of April 2020 amounting to USD 3 million. Pursuant to such economic relief schemes, during the previous year ended 31 March 2022, the subsidiary received an approval for forgiveness of the paycheck protection program loan from the U.S. Small Business Administration (SBA) for an amount of USD 3 million (₹ 226.19 million). The total amount of loan forgiven has been recorded as an exceptional income in the consolidated results for the previous year ended 31 March 2022.

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

8. The consolidated financial results for the quarter and year ended 31 March 2023, are available on the BSE Limited website (URL : [www.bseindia.com](http://www.bseindia.com)), the National Stock Exchange of India Limited website (URL : [www.nseindia.com](http://www.nseindia.com)) and on the company's website (URL : [www.latentview.com](http://www.latentview.com)).

Date: 09 May 2023  
Place: Chennai

For and on behalf of the Board of directors  
**For Latent View Analytics Limited**  
  
Pramadwathi Jandhyala  
DIN No: 00732854  
Whole time Director



# B S R & Co. LLP

Chartered Accountants

KRM Tower, 1st & 2nd Floors,  
No. 1, Harrington Road, Chetpet,  
Chennai – 600 031, India.  
Tel: +91 44 4608 3100  
Fax: +91 44 4608 3199

## Independent Auditor's Report

To the Board of Directors of Latent View Analytics Limited (formerly known as Latent View Analytics Private Limited)

Report on the audit of the Standalone Annual Financial Results

### Opinion

We have audited the accompanying standalone annual financial results of Latent View Analytics Limited (formerly known as Latent View Analytics Private Limited) (hereinafter referred to as the "Company") for the year ended March 31, 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the year ended March 31, 2023.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, 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, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

### Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33

Registered Office:

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-6181) with effect from October 14, 2013

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

Page 1 of 3

Independent Auditor's Report (Continued)

Latent View Analytics Limited (formerly known as Latent View Analytics Private Limited)

of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual 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 through a separate report on the complete set of financial statements 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 in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone annual 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the



*Independent Auditor's Report (Continued)*

**Latent View Analytics Limited (formerly known as Latent View Analytics Private Limited)**

underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

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.

**Other Matter**

- a. The standalone annual financial results include the results for the quarter ended March 31, 2023 being the balancing figure 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 B S R & Co. LLP**

*Chartered Accountants*

Firm's Registration No.:101248W/W-100022



Satish Vaidyanathan

*Partner*

Chennai

09 May 2023

Membership No.: 217042

UDIN:23217042BGRWGV3302

**Latent View Analytics Limited**

*(Formerly known as Latent View Analytics Private 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](http://www.latentview.com)

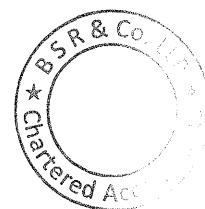
Email: [investorcare@latentview.com](mailto:investorcare@latentview.com)



**Statement of Standalone Financial Results for the quarter and year ended 31 March 2023**

*(₹ in Million)*

Particulars	Quarter ended			Year ended	
	31-Mar-23 (Audited) (Refer Note 3)	31-Dec-22 (Unaudited)	31-Mar-22 (Audited) (Refer Note 3)	31-Mar-23 (Audited)	31-Mar-22 (Audited)
<b>Income from operations</b>					
I Revenue from operations	695.99	684.55	667.07	2,639.50	2,067.59
II Other income	149.69	225.20	79.19	572.22	212.40
<b>III Total income (I + II)</b>	<b>845.68</b>	<b>909.75</b>	<b>746.26</b>	<b>3,211.72</b>	<b>2,279.99</b>
<b>IV Expenses</b>					
a) Employee benefits expense	357.50	348.50	298.06	1,343.77	1,026.45
b) Finance costs	6.58	6.88	11.72	26.14	28.97
c) Depreciation and amortisation expense	18.38	19.10	19.45	74.17	70.38
d) Other expenses	79.45	64.73	42.36	271.94	188.97
<b>Total expenses (IV)</b>	<b>461.91</b>	<b>439.21</b>	<b>371.59</b>	<b>1,716.02</b>	<b>1,314.77</b>
<b>V Profit before tax (III - IV)</b>	<b>383.77</b>	<b>470.54</b>	<b>374.67</b>	<b>1,495.70</b>	<b>965.22</b>
<b>VI Tax expenses</b>					
Current Tax	82.30	99.12	78.19	328.12	201.10
Deferred Tax	4.37	(2.18)	6.03	(4.78)	5.25
<b>VII Profit for the period/year (V-VI)</b>	<b>297.10</b>	<b>373.60</b>	<b>290.45</b>	<b>1,172.36</b>	<b>758.87</b>
<b>VIII Other comprehensive income/(loss)</b>					
<b>Items that will not be reclassified subsequently to profit/(loss)</b>					
Re-measurement (losses) / gain on defined benefit plans	(6.21)	0.47	7.43	(1.00)	(1.58)
Income tax relating to items that will not be reclassified subsequently to profit/(loss)	1.81	(0.13)	(2.17)	0.29	0.46
<b>Other comprehensive income/(loss) for the period/year</b>	<b>(4.40)</b>	<b>0.34</b>	<b>5.26</b>	<b>(0.71)</b>	<b>(1.12)</b>
<b>IX Total comprehensive income/(loss) for the period/year (VII+VIII)</b>	<b>292.70</b>	<b>373.94</b>	<b>295.71</b>	<b>1,171.65</b>	<b>757.75</b>
Paid-up equity share capital (Face value ₹ 1/- each)	204.90	203.13	200.42	204.90	200.42
Other equity for the year				9,632.08	8,355.66
Basic earnings per share	1.46	1.85	1.46	5.82	4.15
Diluted earnings per share	1.44	1.82	1.41	5.75	4.01
	(not annualised)	(not annualised)	(not annualised)	(annualised)	(annualised)
<i>See accompanying notes to financial results</i>					



**Latent View Analytics Limited**

(Formerly known as Latent View Analytics Private Limited)

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Registered Office: 5th Floor, Neville Tower, Unit 6,7 and 8,  
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Website : [www.latentview.com](http://www.latentview.com)

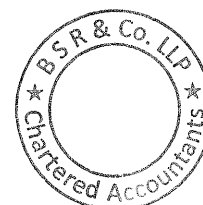
Email: [investorcare@latentview.com](mailto:investorcare@latentview.com)



**Audited Standalone Statement of assets and liabilities**

(₹ in Million)

S. No.	Particulars	As at	As at
		31 March 2023	31 March 2022
		(Audited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	50.57	67.03
	(b) Right-of-use assets	160.80	200.19
	(c) Intangible assets	0.11	0.14
	(d) Financial assets		
	Investments	2,460.20	1,262.26
	Loans	507.75	-
	Other financial assets	228.24	126.56
	(e) Deferred tax assets (net)	190.79	252.45
	(f) Other tax assets (net)	3.06	3.06
	(g) Other non-current assets	52.98	-
	<b>Total non-current assets</b>	<b>3,654.50</b>	<b>1,911.69</b>
<b>2</b>	<b>Current assets</b>		
	(a) Financial assets		
	Investments	1,451.21	679.97
	Trade receivables	506.56	410.83
	Cash and cash equivalents	71.78	372.36
	Bank balance other than cash and cash equivalents	3,560.33	4,553.22
	Loans	566.56	499.14
	Other financial assets	299.72	483.60
	(b) Contract assets	4.90	-
	(c) Other current assets	28.79	55.96
	<b>Total current assets</b>	<b>6,489.85</b>	<b>7,055.08</b>
	<b>Total assets (1+2)</b>	<b>10,144.35</b>	<b>8,966.77</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	204.90	200.42
	(b) Other equity	9,632.08	8,355.66
	<b>Total equity</b>	<b>9,836.98</b>	<b>8,556.08</b>
	<b>Liabilities</b>		
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	Lease liability	149.77	189.59
	(b) Provisions	18.13	12.93
	<b>Total non-current liabilities</b>	<b>167.90</b>	<b>202.52</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial liabilities		
	Lease liability	58.93	57.05
	Trade payables		
	total outstanding dues of micro, small and medium enterprises	0.98	5.51
	total outstanding dues of creditors other than micro, small and medium enterprises	22.13	16.73
	Other financial liabilities	-	57.13
	(b) Other current liabilities	49.51	56.17
	(c) Current tax liabilities (net)	7.92	15.58
	<b>Total current liabilities</b>	<b>139.47</b>	<b>208.17</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>10,144.35</b>	<b>8,966.77</b>







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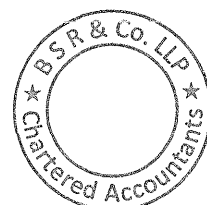
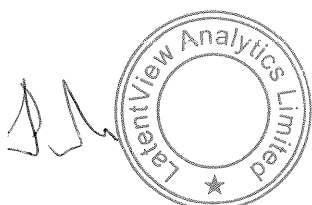
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Email : [investorcare@latentview.com](mailto:investorcare@latentview.com)

**Audited Standalone Statement of Cashflows**

(₹ in Million)

Particulars	For the period ended 31	For the period ended
	March 2023	31 March 2022
	(Audited)	(Audited)
<b>Cash flow from operating activities</b>		
Profit before income tax	1,495.70	965.22
Adjustments for:		
Depreciation and amortisation	74.17	70.38
Amortisation of premium paid on bonds	6.63	6.32
Share based compensation expense	28.52	17.41
Financial assets measured at FVTPL - net change in fair value	(18.21)	(19.65)
Interest income on deposits with banks and financial institutions	(442.88)	(175.89)
Gain on sale of investments	(15.10)	(0.34)
Finance costs	19.51	22.65
Interest income on security deposits	(1.64)	(1.54)
Unrealised (gain) / loss on foreign exchange differences	(22.16)	12.08
Expenses incurred towards Initial Public Offering	-	16.63
<b>Operating profit before working capital changes</b>	<b>1,124.54</b>	<b>913.27</b>
<b>Working capital adjustments:</b>		
Increase in trade receivables	(96.80)	(22.85)
Increase in other assets	(30.71)	(39.10)
Increase in other financial assets	(7.49)	(43.01)
Increase in provisions	5.20	3.49
(Decrease)/Increase in trade payables and other liabilities	(17.63)	53.18
<b>Cash generated from operating activities</b>	<b>977.11</b>	<b>864.98</b>
Less: Income tax paid (net)	(269.05)	(199.61)
<b>Net cash generated from operating activities (a)</b>	<b>708.06</b>	<b>665.37</b>
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment	(18.30)	(57.36)
Proceeds from sale of investments	695.07	895.34
Loans to subsidiaries	(551.93)	(512.10)
Investment in bank deposits and deposits with financial institutions (net)	1,142.95	(3,928.39)
Interest income on deposits with banks and financial institutions	349.13	159.60
Purchase of investments	(2,591.39)	(1,451.64)
<b>Net cash used in investing activities (b)</b>	<b>(974.47)</b>	<b>(4,894.55)</b>
<b>Cash flow from financing activities</b>		
Finance costs paid	-	(0.28)
Payment of lease liability- Principal portion	(37.93)	(30.24)
Payment of lease liability- Interest portion	(19.51)	(22.37)
Proceeds from issue of shares through Initial Public Offering	-	4,740.00
Share Issue Expenses	(46.30)	(227.03)
Proceeds from exercise of share options	69.57	35.20
<b>Net cash (used in) / generated financing activities (c)</b>	<b>(34.17)</b>	<b>4,495.28</b>
<b>Net (decrease) / increase in cash and cash equivalents (a) + (b) + (c)</b>	<b>(300.58)</b>	<b>266.10</b>
Cash and cash equivalents at the beginning of the year	372.36	106.26
<b>Cash and cash equivalents at the end of the year</b>	<b>71.78</b>	<b>372.36</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	-	-
Bank balances	71.78	372.36
<b>Cash and cash equivalents as per Statement of assets and liabilities</b>	<b>71.78</b>	<b>372.36</b>



**Latent View Analytics Limited***(Formerly known as Latent View Analytics Private 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 financial results for the quarter and year ended 31 March 2023 in respect of Latent View Analytics Limited ('the Company') have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 9 May 2023. The statutory auditors have audited the above results for the year ended 31 March 2023 and have issued an unmodified opinion.

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 figures for the quarter ended 31 March 2023 and 31 March 2022 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.

4. During the year ended 31 March 2022, the Company had completed its initial public offer (IPO) of 30,489,362 equity shares of face value of ₹ 1 each at an issue price of ₹ 197 per share, comprising fresh issue of 24,093,423 shares and offer for sale of 6,395,939 shares by selling shareholders. The Company had received an amount of ₹ 4,466.78 million net of Company's share of IPO Expenses ₹ 273 million (retained in the Monitoring Agency Account to the extent unpaid) from the proceeds of the fresh issue. Out of the Company's share of IPO Expenses ₹ 256.59 million had been adjusted to securities premium.

**Details of utilisation of IPO proceeds****(₹ In million)**

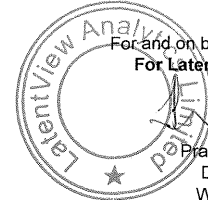
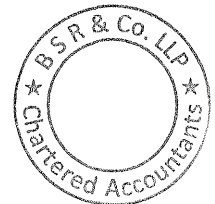
Objects of the Issue	Amount as proposed in offer document	Utilised up to 31 March 2023	Un-utilised as on 31 March 2023
a) Funding inorganic growth initiatives	1,479.00	-	1,479.00
b) Funding working capital requirements of LatentView Analytics Corporation, our Material Subsidiary	824.00	551.93	272.07
c) Investment in our Subsidiaries to augment their capital base for future growth by way of equity, debt or any other instrument or combination thereof as determined by the board	1,300.00	512.10	787.90
d) General corporate purposes*	863.78	923.75	(59.97)
<b>Total</b>	<b>4,466.78</b>	<b>1,987.78</b>	<b>2,479.00</b>

Net IPO proceeds which were un-utilised as at 31 March 2023 were temporarily invested in fixed deposits with banks, Monitoring Agency bank account and in IPO Public issue account (held in cash and cash equivalents).

\*During the current year the Company has drawn an amount of ₹ 59.97 million in excess of the allocated amount for general corporate purposes, this has been rectified and the amount has been deposited to the Monitoring agency bank account in the month of April 2023.

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

6. The standalone financial results for the quarter and year ended 31 March 2023, are available on the BSE Limited website (URL : [www.bseindia.com](http://www.bseindia.com)), the National Stock Exchange of India Limited website (URL : [www.nseindia.com](http://www.nseindia.com)) and on the company's website (URL : [www.latentview.com](http://www.latentview.com)).

For and on behalf of the board of directors  
For Latent View Analytics LimitedPramadwathi Jandhyala  
DIN No: 00732854  
Whole time DirectorDate: 09 May 2023  
Place: Chennai

May 09, 2023

**The BSE Limited**  
**Phiroze Jeejeebhoy Towers,**  
**Dalal Street, Mumbai-400 001.**  
**Scrip Code: 543398**

**National Stock Exchange of India Limited**  
**Exchange Plaza, C-1, Block G,**  
**Bandra Kurla Complex Bandra East,**  
**Mumbai 400 051**  
**Scrip Symbol: LATENTVIEW**

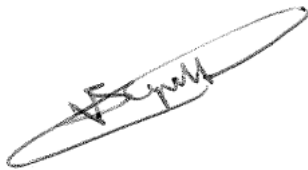
Dear Sir/Madam,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, we hereby declare that M/s. BSR & Co LLP, Chartered Accountants, Statutory Auditors of the Company have issued the Audit Reports with Unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the year ended 31<sup>st</sup> March 2023.

Request you to kindly take this declaration on your records.

**For Latent View Analytics Limited**



**Rajan Bala Venkatesan**  
**Chief Financial Officer**

**LatentView Analytics Limited**  
(Formerly known as LatentView Analytics Private Limited)  
Unit 6,7,8, 5th Floor, Neville Tower, Ramanujan IT City SEZ  
Rajiv Gandhi Salai (OMR), Taramani, Chennai, Tamil Nadu 600113.