

July 07, 2026

**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: Business Responsibility and Sustainability Report for the Financial Year 2025-26**

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a copy of our Business Responsibility and Sustainability Report for the Financial Year 2025-26.

The above said report is also published on our website at <https://www.latentview.com/investor-relations/financial-results-reports/>.

This is for your information and records.

Thanking you,  
For **Latent View Analytics Limited**

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**P. Srinivasan**  
Company Secretary and Compliance Officer  
Membership No. F11519

# Annexure-5 to the Board's Report

## Business Responsibility and Sustainability Report

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L72300TN2006PLC058481
2. Name of the Listed Entity	Latent View Analytics Limited
3. Year of incorporation	January 3, 2006
4. Registered office address	5 <sup>th</sup> Floor, Neville Tower, Unit 6,7 and 8, Ramanujan IT City, Rajiv Gandhi Salai, Taramani, Chennai, India 600113
5. Corporate address	5 <sup>th</sup> Floor, Neville Tower, Unit 6,7 and 8, Ramanujan IT City, Rajiv Gandhi Salai, Taramani, Chennai, India 600113
6. E-mail	<a href="mailto:Investorcare@latentview.com">Investorcare@latentview.com</a>
7. Telephone	91 44 4344 1700
8. Website	<a href="https://www.latentview.com/">https://www.latentview.com/</a>
9. Financial year for which reporting is being done	2025 - 26
10. Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited & BSE Limited
11. Paid-up Capital	20,69,24,980
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Rajan Bala Venkatesan - Chief Financial Officer Contact - 044 4344 1700 E-mail - <a href="mailto:Investorcare@latentview.com">Investorcare@latentview.com</a>
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14. Name of assessment or assurance provider	NA
15. Type of assessment or assurance obtained	NA

**Note:** LatentView refers to Latent View Analytics Limited

#### Product/Services

#### 16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Information service activity	LatentView (NSE: LATENTVIEW) is a global leader in digital analytics and AI, enabling businesses to accelerate digital transformation and leverage data for competitive advantage. Our cutting-edge solutions empower organizations to optimize revenue growth, unlock new revenue streams, and enhance profitability.	100
		Established in 2006, LatentView holds the distinction of being India's first publicly listed analytics Company. With a global presence, we serve an elite clientele of Fortune 500 companies across key industries, including Consumer Packaged Goods (CPG), Retail, Technology, Financial Services, and Media & Entertainment.	
		Our Centers of Excellence (COEs) deliver industry-leading insights and best practices tailored to specific domains. Complementing these are our specialized Horizontal Teams—spanning Data Engineering, Data Science & AI, and Data Visualization—which provide bespoke consulting and solutions designed to drive measurable impact. Key functional areas we enhance include:	
		<ul style="list-style-type: none"> <li>Customer &amp; Marketing Analytics</li> <li>Supply Chain Optimization</li> <li>Financial &amp; Risk Analytics</li> <li>Human Capital Management Analytics</li> </ul>	

16. Details of business activities (accounting for 90% of the turnover): (Contd.)

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
		Powered by a dynamic and passionate team, we are committed to continuous innovation, ensuring excellence, delivering exceptional value to clients.	

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Other data processing, hosting and related activities n.e.c.	63119	100

II. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of Offices	Total
National	NA	05	05
International	NA	14	14

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	3
International (No. of Countries)	10

b. What is the contribution of exports as a percentage of the total turnover of the entity?

89.76%

c. A brief on types of customers

LatentView continues to be a trusted analytics partner to a diverse portfolio of global enterprises.

Key Customer Segments:

- **Leading Global Enterprises:** Partners with over 50 Fortune 500 companies, delivering advanced analytics and AI-driven insights.
- **Industry-Focused Expertise:** Delivers specialized analytics solutions backed by deep domain knowledge across key industry verticals, including Industrials, Consumer Packaged Goods (CPG), Retail, Technology, Financial Services, Healthcare, and Media & Entertainment.

Primary Verticals Served in FY26:

- **Technology:** A major revenue contributor, supporting leading high-tech clients across software and manufacturing with platform development, digital transformation, and strategic initiatives.
- **Financial Services:** Delivered strong growth by partnering with global banks, payment companies, and fintech firms to provide intelligent automation, personalization, and data-driven decision-making solutions.
- **Consumer Packaged Goods (CPG) & Retail:** Engaged with leading brands in CPG and Retail to deliver Revenue Growth Management (RGM), promotional optimization, social media and sentiment analysis, and advanced reporting. The FY25 acquisition of Decision Point Analytics further enhanced these capabilities.
- **Industrials:** Partnered with automotive suppliers, specialty chemical companies, and global industrial groups to improve operational efficiency, product performance, and commercial outcomes through data-driven insights.

Business Model Focus:

- LatentView enables both B2B and B2C organizations to understand digital consumer behavior, forecast revenue trends, improve customer retention, and optimize business investments through tailored data-driven strategies and solutions.

III. Employees

20. Details as of the end of the financial year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
<b>Employees</b>						
1.	Permanent(D)	1161	762	65.63%	399	34.37%
2.	Other than Permanent (E)	23	17	73.91%	6	26.09%
<b>3.</b>	<b>Total employees (D+E)</b>	<b>1184</b>	<b>779</b>	<b>65.79%</b>	<b>405</b>	<b>34.21%</b>
<b>Workers</b>						
4.	Permanent(F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
<b>6.</b>	<b>Total workers (F+G)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note:** As a part of this BRSR, other than permanent employees refers to contract personnel covered within the Company's reporting boundary. Certain categories of temporary engagements, including interns and apprentices, are not included in this disclosure.

b. Differently abled Employees and workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
<b>Differently Abled Employees</b>						
1.	Permanent(D)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-
<b>3.</b>	<b>Total differently - abled employees (D+E)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Differently Abled Workers</b>						
4.	Permanent(F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
<b>6.</b>	<b>Total differently - abled workers (F+G)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

21. Participation/Inclusion/Representation of Women:

	Total (A)	Number and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	7	2	28.57%
Key Management Personnel	3	-	-

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	FY 2026			FY 2025			FY 2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	27.6%	24%	26%	23%	24%	24%	26%	20%	24%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

IV. Holding, Subsidiary, and Associate companies (including joint ventures)

23. a. Names of holding/subsidiary/associate companies/joint ventures:

Sr. No	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	LatentView Analytics Corporation - USA	Subsidiary	100%	No
2	LatentView Analytics Pte. Ltd - Singapore	Subsidiary	100%	No
3	LatentView Analytics UK Ltd - United Kingdom	Subsidiary	100%	No
4	LatentView Analytics B.V. - Netherlands	Subsidiary	100%	No
5	LatentView Analytics GmbH - Germany	Subsidiary#	100%	No

a. Names of holding/subsidiary/associate companies/joint ventures: (Contd.)

Sr. No	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
6	Decision Point Private Limited - India	Subsidiary	80%	No
7	Decision Point Latam SpA - Chile	Step down subsidiary*	80%	No
8	Decision Point Analytics Inc - USA	Step down subsidiary*	80%	No
9	Decision Point Latam - Mexico	Step down subsidiary*	80%	No
10	Decision Point Analytics LLC FZ - Dubai	Step down subsidiary*	80%	No

\*Note: # Intermediate holding Company i.e LatentView B.V.- holds 100% equity of LatentView Analytics GmbH.

\*Intermediate holding Company i.e Decision Point Private Limited holds 100% equity of its subsidiaries.

VI. Transparency and Disclosure Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2026			FY 2025		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	-	-	-	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	-	-	-	-	-	-
Employees and workers	Yes	-	-	-	-	-	-
Customers	Yes	-	-	-	-	-	-
Value Chain Partners	Yes	-	-	-	-	-	-
Other (please specify)	-	-	-	-	-	-	-

V. CSR Details

24. (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: (Yes/No):

Yes

(ii) Turnover (in ₹): **3,97,54,28,710**

(iii) Net worth (in ₹): **13,23,27,60,000**

Investor Grievance Redressal Policy – <https://www.latentview.com/wp-content/uploads/2026/05/Investor-Grievance-Redressal-Policy.pdf>

Employee Grievance Redressal Policy - Available in the Organization’s Intranet

Sustainable Procurement Policy - <https://www.latentview.com/wp-content/uploads/2024/02/sustainable-procurement-policy.pdf>

26. Overview of the entity’s material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Management	Opportunity	Electricity is the main energy source for the operations. LatentView has identified opportunities to reduce energy use through conservation measures, helping lower operating costs and reduce the carbon footprint.	NA	Positive
2	Carbon Emissions	Opportunity	LatentView is committed to deepening its understanding of climate change impacts. This awareness enables us to swiftly adopt sustainable products and practices.	<p>As part of the environmental stewardship, LatentView has implemented a comprehensive strategy to reduce its carbon footprint across all operations. The initiatives focus on energy efficiency, renewable energy adoption, and sustainable infrastructure to support global climate goals.</p> <p><b>Energy Efficiency Measures Optimized Building Systems:</b> Deployed LED lighting, high-efficiency HVAC systems, and VFD-controlled air-conditioning to minimize energy use.</p> <p><b>Smart Energy Management:</b> Integrated automated systems to monitor and eliminate unnecessary power consumption across facilities.</p> <p><b>Renewable Energy Transition Green Power Procurement:</b> Sourced over 66% of total energy from renewables, significantly reducing dependence on fossil fuel-based grid electricity. They source electricity from the IT park, which includes a renewable energy mix. This clean energy share helps reduce the carbon footprint and supports broader environmental objectives.</p>	Positive

26. Overview of the entity’s material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format: (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				<p><b>Sustainable Infrastructure &amp; Certifications Green Building Standards:</b> The facilities meet LEED Platinum and EDGE Zero Carbon standards for energy-efficient, low-carbon operations.</p> <p><b>Net-Zero Roadmap:</b> Committed to net-zero emissions through ongoing energy improvements and renewable energy expansion.</p> <p><b>Resource Efficiency &amp; Waste Management Zero Liquid Discharge (ZLD) Systems:</b> Advanced water recycling eliminates wastewater discharge and related emissions.</p> <p><b>Circular Economy Practices:</b> Uses sustainable materials like recycled acoustic panels and eco-certified furnishings to lower embodied carbon.</p> <p><b>Low-Carbon Mobility Electric Vehicle (EV) Infrastructure:</b> EV charging stations available on office premises to promote low-emission transport.</p> <p><b>Sustainable Commuting Programs:</b> Promotes public transport and carpooling to cut Scope 3 emissions from employee travel.</p>	
3	Diversity and Inclusion	Opportunity	A diverse and inclusive workforce drives innovation and better problem-solving. LatentView actively cultivates a respectful, supportive environment for all employees, regardless of gender, ethnicity, or background.	NA	Positive

26. Overview of the entity’s material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format: (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Data security (Data privacy/ Cyber security)	Risk	At LatentView, data protection and privacy are core to the operations. As digital technologies and remote work expand, safeguarding data confidentiality and integrity is increasingly vital. We handle substantial sensitive information both internal and client-related making cybersecurity the top priority. A breach could cause significant financial loss, legal issues, and reputational damage that erodes client trust and partnerships.	<p>LatentView maintains a comprehensive data protection and cybersecurity policy that defines clear limits, mitigation strategies, and internal controls.</p> <p>We strictly comply with all relevant international, national, and industry-specific data protection regulations and standards.</p> <p>The transparent privacy policies detail how we collect, use, store, and share data, making them accessible to all stakeholders.</p> <p>We prioritize employee awareness through regular training on data privacy, cybersecurity, and safe handling of sensitive information.</p> <p>A robust incident response plan enables rapid containment, investigation, notification, and remediation of any breaches, minimizing impact. We continuously strengthen security measures to address evolving digital threats and maintain trust.</p>	Negative
5	Social Responsibility (Local communities)	Opportunity	LatentView is dedicated to creating a positive impact on the communities in which it operates by supporting local development and engagement initiatives.	NA	Positive
6	Talent attraction and retention	Risk	The technology sector faces high attrition rates, posing significant challenges to talent retention. At LatentView, we recognize that retaining skilled professionals is crucial for operational continuity, preserving knowledge capital, and maintaining the competitive edge in a fast-evolving market. High turnover disrupts project timelines, raises recruitment and training costs, and affects client satisfaction.	We are formulating high-impact employee retention strategies to help us retain the employees for the long haul.	Negative

26. Overview of the entity’s material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format: (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Training and upskilling	Opportunity	Skilled employees are a vital asset at LatentView, driving operational efficiency and effectiveness. Their expertise delivers greater precision, innovation, and speed, boosting productivity and outcome quality. In a competitive, dynamic industry, continuous upskilling keeps the workforce agile and responsive to evolving client needs and technology advances.	NA	Positive
		Risk	Access to a skilled, future-ready workforce is critical to LatentView's operational efficiency and service excellence. In this rapidly evolving, competitive industry, failure to attract, retain, and upskill talent presents a strategic risk. Talent shortages or capability gaps could hinder the agility in addressing emerging technologies and client needs, impacting long-term growth and competitiveness.	At LatentView, we have implemented a comprehensive talent management strategy featuring structured learning programs, leadership training, and technical skill development. We promote continuous learning through internal and external upskilling opportunities. Additionally, we regularly evaluate industry trends and client needs to align the workforce with future demands. These initiatives build a resilient talent pipeline, improve retention, and sustain the competitive advantage in the technology sector.	Negative
8	Corporate governance	Opportunity	A strong corporate governance structure enhances decision-making, boosts transparency, and promotes accountability.	NA	Positive
9	Customer satisfaction	Opportunity	At LatentView, we believe feedback is essential for continuous improvement and long-term success. It reveals customer expectations, highlights areas for enhancement, and enables us to refine the services and solutions.	NA	Positive
10	Economic Performance	Opportunity	Increased revenue from higher demand for digital services from customers will help in generating a higher economic performance.	NA	Positive

26. Overview of the entity’s material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format: (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Innovation	Risk	We recognize that even superior solutions may fail to meet current market demands or emerging requirements, posing a risk to the operations.	We are focusing on new areas to develop future capability needs.	Positive
		Opportunity	We believe Innovation increases the chances to react to upcoming challenges and discover new opportunities	NA	Positive
12	Compliance	Risk	We recognize that failing to comply with industry standards, laws, or the policies can result in penalties and legal consequences.	We have a Risk management policy for identifying, assessing, and mitigating compliance risks.	Negative

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
c. Web Link of the Policies, if available.	Anti Corruption, Whistle Blower, Code Of Conduct to regulate monitor and report trading by insiders, Code of Practices and procedures for fair disclosure of UPSI, Code of Conduct for directors and senior management	Sustainable Procurement, Supplier Code of Conduct	Nomination and Remuneration, POSH	CSR, Investor Grievance Redressal	Whistle Blower, POSH, Supplier Code of Conduct	Environment Policy available on Intranet	Code of Conduct Policy available on Intranet	CSR	Data Protection and Privacy Policy available on Intranet

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements. (Contd.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The following certification/codes/assessments are mapped to Principle 9 of NGRBC: ISO/IEC 27701:2019 – Privacy Information Management System ISO/IEC 27001:2022 – Information Security Management System SOC 2 Type II PCI DSS Assessment Certificate of HIPAA Compliance CSR disclosures as per Companies Act 2013 The POSH (Prevention of Sexual Harassment) Act, 2013								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	As part of the sustainability strategy, we have set measurable internal goals aligned with key material topics. These targets drive progress across environmental, social, and governance priorities.  Currently internal benchmarks, we plan to disclose specific metrics and milestones as the programs mature.								
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	The Company is currently focused on strengthening its sustainability framework and monitoring progress against internally defined targets. As measurable sustainability commitments and targets get formalised and publicly disclosed, the Company will report its performance against such commitments, along with progress and outcomes, in upcoming years.								

**Governance, leadership and oversight**

**7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):**

At LatentView, the principles of environmental stewardship, social responsibility, and strong governance have always been integral to the way we do business. Responsible operations, care for our people, and a commitment to the communities we serve have shaped our organisation since its inception. As we mark our 20<sup>th</sup> anniversary, we celebrate not only two decades of growth and innovation but also the enduring values that continue to guide our commitment to sustainable growth, responsible business practices, and long-term value creation.

During FY26, we continued to strengthen our commitment by embedding sustainability more deeply into our operations. This is reflected in the redesign of our Chennai office,

where we focused on enhancing energy efficiency, improving employee well-being, and promoting responsible resource utilisation. The Company’s continued focus on energy efficiency and clean energy adoption resulted in a 14.58% reduction in consolidated energy consumption, a 63.69% reduction in Scope 2 greenhouse gas emissions, and a 40.93% increase in renewable energy utilization, reinforcing its commitment to reducing its environmental footprint. supported primarily by renewable power at our Chennai SEZ facility. These outcomes reinforce that environmentally responsible workplaces support both business performance and sustainability ambitions.

Recognising that climate resilience is fundamental to our future readiness, we completed our Climate Risk Assessment to identify key climate-related risks and opportunities across our operations, strengthening resilience, integrating climate considerations into business planning, and advancing our environmental objectives. We also initiated our Supplier Sustainability Assessment, comprising 2% and above of the listed entity’s purchases (by value) and cumulatively comprising at least 75%.

Our people remain our greatest strength, and we continue to invest in creating an inclusive, future-ready workplace where talent can thrive. During the year, more than 1,000 employees were part of upskilling and reskilling programmes, strengthening capabilities to meet evolving business and client needs. The WINGS initiative continued to provide meaningful opportunities for women to connect, develop professionally, and grow as leaders. These efforts were recognised externally through our certification as a Great Place to Work in both India and the United States, our recognition among the Top 20 Best Firms for Women in Tech 2025, and honours received at The Economic Times Human Capital Awards 2026 and the People Matters Infini-T Awards.

Our commitment to creating lasting social impact extends beyond our business through a focused CSR portfolio centred on education and youth development. During the year, we continued to drive impact through our two flagship initiatives—Chennai Kaalpandhu League and Project Apoorva—supported by five satellite projects. These initiatives positively impacted 6802 beneficiaries, advancing our commitment to community development.

Underlying each of these initiatives is a governance framework founded on integrity, accountability, and responsible leadership. During the year, we continued to strengthen our governance practices through sustained focus on Board effectiveness, enterprise risk management, regulatory compliance, and ethical business conduct. We achieved 100% attendance across all Board and Committee meetings, reflecting active engagement in the Company’s strategic direction. We further strengthened the Board through the appointment of an Independent Director, enhancing the diversity of experience and independent oversight available to the Company. We believe that robust governance remains fundamental to building stakeholder trust, managing risk responsibly, and delivering long-term value.

As we look ahead, we remain committed to integrating sustainability into every aspect of our business and balancing economic growth with responsibility. Guided by these principles, we will continue to strengthen our resilience, foster innovation, and create meaningful impact for our employees, customers, shareholders, communities, and the environment.

**8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**

**Name:** A.V. Venkatraman

**Designation:** Executive Chairperson

**9. Does the entity have a specified Committee of the Board/Director responsible for decision-making on sustainability-related issues? (Yes/No). If yes, provide details.**

Yes, LatentView has constituted a dedicated Internal ESG Steering Committee to guide and monitor Environmental, Social, and Governance (ESG) initiatives across the organisation. The Committee is tasked with shaping ESG strategy, ensuring adherence to relevant standards, and promoting responsible business conduct. It further ensures accountability through periodic reporting of progress, key decisions, and recommendations to LatentView’s CEO.

**10. Details of review of National Guidelines on Responsible Business Conduct (NGRBC) by the Company:**

Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	B	B	B	B	B	B	D	B	C									As on need basis
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	B	B	B	B	B	B	D	B	C									As on need basis

11. Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes/No) If yes provide the name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
No	No	No	No	No	No	No	No	Yes

\*Note: At LatentView, policies are periodically reviewed and updated by the respective department and business heads and are subsequently approved by the Management, relevant Board Committees, or the Board, as applicable. During the year, the Cyber Security Policy was independently assessed by TUV.

12. If the answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:

NA

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**

**PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent, and Accountable.**

**Essential Indicators**

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year.

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	P1: Workplace Conduct Refresher: Prevention of Harassment at Workplace (2025) P3: Ethics & Compliance Refresher: Anti-Bribery and Anti-Corruption (2026) P5: Governance Refresher: Prevention of Illegal Insider Trading (2026) P6: Responsible DNA - ESG Fundamentals	100%
Key Managerial Personnel	11	P1: Refresher Training on Prevention of Harassment at Workplace (2025) P3: Refresher Training on Security Awareness – Part 1: Phishing (2025) P5: Refresher Training on Information Security Management System (ISMS) (2025–2026) P8: Refresher Training on Information Security Policy, Acceptable Usage Policy & Privacy Awareness (2025–2026) P1: Refresher Training on Data Protection Awareness (2025–2026) P3: Outbound Learning Program P5: Phishing Awareness Course P6: Responsible DNA - ESG Fundamentals P8: AI Excellence Lab: From Awareness to Mastery – AI Empowerment Workshop	100%

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year. (Contd.)

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	928	<ul style="list-style-type: none"> <li>Mandatory Trainings: Ethics &amp; Compliance, Data Privacy, Information Security, POSH and Code of Conduct Awareness</li> <li>Technology &amp; Digital Capability Training</li> <li>Functional and Domain Skill Development</li> <li>Leadership, Behavioural and Soft Skills Training</li> <li>Technical and Data Skills Development</li> <li>Employee Engagement and Workplace Effectiveness Programmes</li> </ul> P6: Responsible DNA - ESG Fundamentals	100%
Workers	NA	NA	NA

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	3	Employees' Provident Fund Organisation (EPFO)	93049	Penalty and interest levied under Section 14B and Section 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, due to a technical issue in the EPFO portal, the January 2025 PF payment made one day delay. Damage and interest charges generated in the EPFO portal by the authority and finance paid on 11-07-2025	No
Settlement	-	-	-	NA	NA
Compounding fee	-	-	-	NA	NA

Non-Monetary				
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	NA	NA
Punishment	-	-	NA	NA

3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in case where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/enforcement agencies/ judicial institutions
	NA

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

LatentView is committed to conducting its business with the highest standards of integrity, transparency, and ethical conduct. The Company maintains a strict zero-tolerance approach towards bribery, corruption, and any form of unethical business practice. To reinforce this commitment, the Company has established an Anti-Corruption and Anti-Bribery Policy that provides a comprehensive framework for preventing, identifying, and addressing instances of bribery and corruption across its operations.

The policy outlines clear expectations and responsibilities for employees, vendors, consultants, and other business partners, requiring adherence to applicable laws, regulations, and ethical standards. Through regular awareness, compliance measures, and governance oversight, the Company seeks to foster a culture of accountability and responsible business conduct while safeguarding the integrity and reputation of the organization.

<https://www.latentview.com/wp-content/uploads/2025/02/Anti-Corruption-Anti-Bribery-Policy.pdf>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:

	FY 2026	FY 2025
Directors		
KMPs		
Employees	-	-
Workers		

6. Details of complaints with regard to conflict of interest:

	FY 2026		FY 2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.

No fines, penalties, regulatory actions, or conflicts of interest were reported in FY 2025-26. Accordingly, no corrective actions are required or underway.

8. Number of days of accounts payables ((Accounts payable \*365)/Cost of goods/ services procured) in the following format:

	FY 2026	FY 2025
Number of days of accounts payables	60.4	45.86

9. Open-ness of business Provide details of the concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2026	FY 2025
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA

9. Open-ness of business Provide details of the concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format: (Contd.)

Parameter	Metrics	FY 2026	FY 2025
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	NA	NA
	b. Number of dealers distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	14.46%	6%
	b. Sales (Sales to related parties/Total Sales)	89.74%	91%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments (Investments in related parties/Total Investments made)	28.74%	29.21%*

\*Note: The subsidiary investment percentage has been calculated as of the balance sheet date, and the previous year's figures have been restated accordingly.

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
NA	NA	NA

\*One virtual ESG awareness session on SSA questionnaires were conducted during the financial year, and recordings of the sessions were shared with suppliers (covering 2% and above by business value).

2. Does the entity have processes in place to avoid/manage conflicts of interest involving members of the Board? (Yes/No). If yes, provide details of the same.

Yes, LatentView has established a comprehensive Code of Conduct that governs the identification, disclosure, and management of conflicts of interest involving Directors, Key Managerial Personnel, Senior Management, and employees. The framework reinforces the Company's commitment to ethical business practices, transparency, and accountability by requiring individuals to act in the best interests of the organization and avoid situations where personal interests may influence business decisions. Supported by established governance and compliance mechanisms, the Code promotes adherence to corporate governance principles and ethical standards, ensuring that all business activities are conducted with integrity while safeguarding the interests of the Company and its stakeholders.

PRINCIPLE 2: Business should provide goods and services in a manner that is sustainable and safe

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2026	FY 2025	Details of improvements in environmental and social impacts
R&D	Nil	NA	NA
Capex	3.34	2.67	As part of the office renovation undertaken during the year, the Company adopted a sustainability-focused design approach that considered both environmental and social aspects. The renovated workspace incorporates energy-efficient features alongside employee well-being initiatives, including ergonomic seating, height-adjustable desks, desk exercise bikes, and upgraded training facilities, creating a healthier, more efficient, and inclusive work environment.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes, At LatentView, the Sustainable Procurement policy defines LatentView's commitment to responsible and sustainable procurement practices across operations. It establishes clear expectations for suppliers regarding environmental, social, and ethical compliance. All suppliers must adhere to these guidelines to ensure alignment with our sustainability goals.

b. If yes, what percentage of inputs were sourced sustainably?

51.44%

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Sr. No	Product	Product Process to safely reclaim the product
1	NA	given the nature of LatentView's operations

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

No. The Company is not subject to Extended Producer Responsibility (EPR) obligations, as its business activities do not involve the manufacture, import, or placing on the market of products covered under the applicable EPR regulations.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of the Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web - link.
NA					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product/Service	Description of the risk/concern	Action Taken
NA		

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

NA

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2026			FY 2025		
	Re - Used	Recycled	Safely Disposed	Re - Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E - waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste General Waste (Dry & Wet)	NA	NA	NA	NA	NA	NA

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	

**PRINCIPLE 3: Business should respect and promote the well-being of all employees, including those in their value chains**

**Essential Indicators**

**1. a. Details of measures for the well-being of employees:**

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent employees</b>											
Male	762	762	100%	762	100%	0	0.00%	762	100%	762	100%
Female	399	399	100%	399	100%	399	100%	0	0.00%	399	100%
<b>Total</b>	<b>1161</b>	<b>1161</b>	<b>100%</b>	<b>1161</b>	<b>100%</b>	<b>399</b>	<b>100%</b>	<b>762</b>	<b>100%</b>	<b>1161</b>	<b>100%</b>
<b>Other than Permanent employees</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note:** The wellbeing measures (ESI/PF/Maternity Benefit) of contract staff is provided by the contractor.

**b. Details of measures for the well-being of workers:**

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent workers</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other than Permanent workers</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:**

	FY 2026	FY 2025
Cost incurred on well-being measures as a % of total revenue of the company	0.82	0.97

**2. Details of retirement benefits, for Current FY and Previous Financial Year**

Benefits	FY 2026			FY 2025		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Yes	100%	NA	Yes
Gratuity	100%	NA	NA	100%	NA	NA
ESI	NA	NA	NA	NA	NA	NA
Others – NPS	100%	NA	NA	100%	NA	NA

**3. Accessibility of workplaces**

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

LatentView is committed to fostering an inclusive and accessible workplace that provides equal opportunities for all employees and workers. The Company strives to create a barrier-free environment by ensuring that its workplaces are accessible to persons with disabilities and support their safety, comfort, and mobility.

The Company's offices are located in professionally managed business campuses Ramanujan IT Park in Chennai and WeWork in Bengaluru which provide accessibility features such as wheelchair-accessible ramps at entrances and exits, elevators, and accessible common areas to facilitate ease of movement. At the Chennai office, the building is also equipped with Braille-enabled elevator buttons. Complementing these building-level provisions, the Company's office premises are fully accessible and include accessible, gender-neutral restrooms. In addition, emergency preparedness measures include the availability of a wheelchair/stretchers to support the safe evacuation and movement of individuals, if required.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Latent View maintains a robust Equal Opportunity Policy that aligns with the Rights of Persons with Disabilities Act, 2016. This policy ensures that all recruitment, training, and career advancement opportunities are based strictly on merit, without discrimination against individuals with disabilities. The commitment to equal opportunity reflects a dedication to fostering a diverse and equitable workforce. Equal Opportunity Policy is available on the intranet.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	-	-
Female	100%	99%	-	-
<b>Total</b>	<b>100%</b>	<b>99.5%</b>	-	-

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	
Permanent Employees	Yes, LatentView has a structured and transparent grievance redressal mechanism in place for all categories of employees and workers to ensure a fair, respectful, safe, and inclusive workplace. Employees are encouraged to raise concerns through multiple formal and informal channels. At the first level, employees may discuss concerns directly with their immediate managers to enable quick resolution. In cases where the issue remains unresolved or involves the reporting manager, concerns may be escalated to the Human Resources (HR) team through the internal HR helpdesk, dedicated email channels, or employee portals.

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief. (Contd.)

	Yes/No (If Yes, then give details of the mechanism in brief)
	The Company also has specific mechanisms to address sensitive matters. Concerns related to workplace harassment are addressed through the Internal Committee (IC) constituted under the POSH (Prevention of Sexual Harassment) policy, ensuring confidentiality, impartiality, and timely resolution. Ethics-related concerns may be reported through the whistleblower mechanism, which also enables anonymous reporting, where required, without fear of retaliation.
	All grievances are promptly acknowledged, thoroughly investigated, and resolved within defined timelines. Regular tracking and documentation of grievances are maintained to ensure transparency, accountability, and timely communication of progress and outcomes to the concerned employees/workers.
Other than Permanent Employees	The Above mentioned grievance mechanism is applicable for contractors also.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 2026			FY 2025		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent Employees</b>	At Latent View, employees are free to form or join trade unions in accordance with applicable laws and regulations. Currently, no trade unions are recognised within the organisation.			At Latent View, Employees will not be restricted from joining the unions. Currently, no unions are recognized by Latent View.		
Male						
Female						
<b>Total Permanent Workers</b>						
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2026					FY 2025				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	762	762	100%	762	100%	741	741	100%	741	100%
Female	399	399	100%	399	100%	392	392	100%	392	100%
<b>Total</b>	<b>1161</b>	<b>1161</b>	<b>100%</b>	<b>1161</b>	<b>100%</b>	<b>1,133</b>	<b>1,133</b>	<b>100%</b>	<b>1,133</b>	<b>100%</b>
<b>Workers</b>										
Male	NA	NA	NA	NA	NA	NA	-	-	NA	-
Female	NA	NA	NA	NA	NA	NA	-	-	NA	-
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>-</b>	<b>-</b>	<b>NA</b>	<b>-</b>

9. Details of performance and career development reviews of employees and worker:

Category	FY 2026			FY 2025		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	762	762	100.00%	741	741	100
Female	399	399	100.00%	392	392	100
<b>Total</b>	<b>1161</b>	<b>1161</b>	<b>100.00%</b>	<b>1,133</b>	<b>1,133</b>	<b>100</b>
<b>Workers</b>						
Male						-
Female						-
<b>Total</b>						-

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?

Yes, LatentView has instituted a structured Occupational Health and Safety (OHS) Management System aligned with its internal Health and Safety Policy. The framework

is applicable to all employees, including permanent and contractual personnel operating within office premises, ensuring a consistent and comprehensive approach to workplace safety and well-being.

**Workplace Safety Measures**

The Company operates from Grade A office facilities equipped with robust fire detection and suppression systems, clearly marked emergency exits, and defined evacuation plans. Regular safety audits are conducted to assess infrastructure readiness and ensure compliance with applicable safety standards.

**Emergency Preparedness**

A well-defined emergency response framework is in place, supported by trained Emergency Response Teams (ERTs) and designated fire wardens. Periodic mock drills are conducted across locations to enhance preparedness and ensure timely and effective response during emergencies.

**Occupational Health Risk Management**

Given the nature of operations, the Company focuses on managing ergonomic risks, addressing sedentary lifestyle concerns, and promoting mental well-being. Regular assessments and targeted preventive measures are undertaken to mitigate potential occupational health risks.

**Employee Health and Wellness Initiatives**

LatentView promotes a culture of health and fitness through structured wellness programmes. Facilities include on-site gyms with professional trainers, internal fitness events, and sports activities. Participation in Marathon events is encouraged to foster a proactive approach to physical well-being.

**Preventive Health Programmes**

The Company undertakes regular health check-ups and provides access to mental health support programmes. It also organises blood donation drives to contribute to employee and community health.

**Recreation and Work-life Balance**

Dedicated recreation and breakout spaces are provided across offices to support stress management, collaboration, and overall employee well-being.

**First Aid and Medical Support**

First-aid kits are available at all office locations, supported by trained first responders. The Company has established tie-ups with nearby medical facilities to ensure timely access to emergency medical care.

### Training and Awareness

Regular training programmes are conducted covering fire safety, ergonomics, and emergency response. These are complemented by periodic safety awareness campaigns to reinforce a culture of safety across the organisation.

### Work-related Injuries

As an IT and analytics organisation, the incidence of workplace injuries remains minimal. Nevertheless, all incidents are systematically recorded, monitored, and addressed through appropriate corrective and preventive actions.

### Workspace Design

Office interiors are designed to enhance employee comfort and accessibility, with over 68% of space allocated to circulation, enabling free movement and improved workplace ergonomics.

### Continuous Improvement

The Company is committed to the continuous enhancement of its OHS practices through regular audits, employee feedback mechanisms, and benchmarking against industry best practices.

#### b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

LatentView follows a structured approach to hazard identification and risk assessment across both routine and non-routine operations, ensuring proactive management of workplace risks.

For routine operations, LatentView identifies hazards through periodic workplace inspections, ergonomic assessments, preventive maintenance of infrastructure, and employee feedback mechanisms. Incident and near-miss reporting systems are utilised to analyse trends, enabling LatentView to implement appropriate corrective and preventive actions.

For non-routine activities, including office renovations, layout modifications, vendor-related activities, and employee events, LatentView undertakes risk assessments such as Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA) prior to execution. Risks associated with contractors and vendors are also evaluated by LatentView, with necessary control measures implemented to ensure safe operations.

Risks are assessed using a likelihood-impact matrix and mitigated through established control measures. The overall process at LatentView is supported by digital reporting tools, periodic audits, and continuous monitoring to ensure effectiveness and ongoing improvement.

#### c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

NA, as the Company's operations do not involve the engagement of workers as defined under the applicable labour legislation.

#### d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes, LatentView places strong emphasis on employee well-being by fostering a work environment that prioritises both physical and mental health. LatentView ensures ergonomically designed workspaces, which are particularly important for employees engaged in prolonged computer-based work, through appropriate seating arrangements, optimal desk configurations, and awareness on correct posture practices.

From a health and safety standpoint, LatentView follows stringent workplace safety protocols, including established emergency preparedness measures, fire safety systems, and periodic mock drills to ensure readiness across its facilities.

Mental well-being remains a key focus area for LatentView. The Company provides Employee Assistance Programmes (EAPs), access to professional counselling services, and wellness sessions that address stress management, work-life balance, and prevention of burnout. LatentView also fosters an open and inclusive culture that encourages employees to raise concerns without stigma.

In addition, LatentView promotes a healthy lifestyle through initiatives such as fitness challenges, virtual wellness programmes, and collaborations with health platforms. Regular employee engagement activities, team interactions, and continuous learning opportunities further contribute to a positive and supportive work environment.

LatentView also ensures compliance with applicable labour laws and workplace regulations, supported by well-defined policies on anti-harassment, diversity, and inclusion. These measures collectively enable LatentView to maintain a respectful, safe, and inclusive workplace for all employees.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY 2026	FY 2025
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	NA	NA
Total recordable work-related injuries	Employees	0	0
	Workers	NA	NA
No. of fatalities	Employees	0	0
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	NA	NA

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

LatentView adopts a holistic approach to workplace health and safety, encompassing physical, psychosocial, and personal well-being aspects to ensure a safe and supportive work environment.

From a physical environment perspective, the Company ensures workplace safety through robust infrastructure, including fire safety systems, emergency preparedness measures, and periodic inspections. Ergonomically designed workstations are provided to minimise risks related to strain, fatigue, and workplace injuries.

With respect to the psychosocial environment, the Company promotes a culture of respect, inclusion, and psychological safety. The Company focuses on effective workload management, prevention of harassment, and fostering open communication channels where employees can express concerns without fear of retaliation.

In addition, the Company supports personal health and well-being through structured wellness programmes, access to mental health support services, and fitness initiatives such as gym facilities and sports activities. Flexible work practices are also encouraged to help employees maintain a healthy work-life balance. This integrated approach enables the Company to create a resilient, healthy, and inclusive workplace for its workforce.

13. Number of Complaints on the following made by employees and workers:

Category	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions		-			-	
Health & Safety						

14. Assessment for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	-
Working Conditions	-

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.

NA

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees (Y/N): **Yes**

(B) Workers(Y/N): **NA**

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

We have established processes to ensure that our value chain partners comply with applicable statutory requirements, including the timely deduction and remittance of statutory dues. As part of the onboarding process, partners undergo due diligence and are required to provide relevant statutory registrations and certifications, such as GST, PAN, MSME, PF, and ESIC documents. Following onboarding, and for existing partners, compliance with applicable legal and regulatory requirements is periodically reviewed and validated by an independent third-party labour compliance consultant.

3. Provide the number of employees/workers having suffered high consequence work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Gender	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2026	FY 2025	FY 2026	FY 2025
Employees	-	-	-	-
Workers	-	-	-	-

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

Yes, LatentView supports employees through customised people programmes and structured transition support mechanisms aimed at enabling continued employability and ensuring dignified career transitions. The Company provides assistance through financial planning guidance, career counselling, and skill-bridging initiatives for employees transitioning due to retirement or separation. Retirement -focused benefits such as National Pension System (NPS) schemes is also extended to employees. In addition, HR Business Partners engage regularly with employees through periodic connects and interventions to support their professional and personal transition needs.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health & Safety	89%*
Working Conditions	

\*89% of our value chain partners (India), covering suppliers/vendors contributing 2% and above by business value, were assessed during the reporting period. The assessment covered topics including Environment, Sustainable Procurement, Labour & Human Rights, and Ethics.

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No corrective actions were required during the reporting period.

**PRINCIPLE 4: Business should respect the interests of and be responsive to all its stakeholders**

**Essential Indicators**

1. Describe the processes for identifying key stakeholder groups of the entity.

LatentView follows a structured, inclusive materiality assessment process aligned with Global Reporting Initiative (GRI) Standards. This identifies, prioritises, and addresses the most relevant Environmental, Social, and Governance (ESG) issues for our business and stakeholders.

We actively engage a broad spectrum of stakeholders through surveys, interviews, meetings, and feedback sessions to understand their evolving needs, expectations, and concerns. This shapes sustainable strategies that support short-, medium-, and long-term business objectives.

Stakeholder engagement also identifies potential risks and opportunities impacting operations and value creation. Our key stakeholders, selected with senior management input based on influence and interest, are Employees, Customers, and Shareholders/Investors.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	The Company engages with stakeholders through press releases, email advisories, and quarterly investor calls.	<p><b>Quarterly:</b> Earnings calls, stock exchange notifications, and press releases.</p> <ul style="list-style-type: none"> <li><b>Continuous:</b> Updates through the Investors section on the Company’s website.</li> <li><b>Annual:</b> Annual General Meeting (AGM) and publication of the Annual Report.</li> </ul>	<ul style="list-style-type: none"> <li>Creating awareness among the investor community regarding the Company’s integrated value creation model and long-term business strategy.</li> <li>Providing investors with a platform to raise concerns and share feedback relating to Company policies, disclosures, strategy, and related matters.</li> <li>Understanding and addressing shareholder expectations and perspectives.</li> </ul>
Employees	No	<ul style="list-style-type: none"> <li><b>Fortnightly and Monthly Manager Meetings:</b> The leadership team regularly engages with managers across the organisation to provide guidance, align priorities, and reinforce focus on the Company’s Vision and Mission.</li> <li><b>Town Halls and Quarterly Updates:</b> The management team conducts regular interactive sessions with employees across all levels to communicate Company performance, key developments, achievements, and other organisational updates. These initiatives promote transparency, strengthen communication channels, and foster employee trust and engagement.</li> </ul>	<ul style="list-style-type: none"> <li><b>Decision-Making and Communication:</b> The Company follows a data-driven approach to decision-making, supported by informed analysis, evaluation of alternatives, and sound rationale. Its open and transparent work culture encourages employees to actively participate in discussions and decision-making processes alongside senior leadership. This collaborative approach ensures that decisions are aligned with operational realities and are effectively communicated and accepted across teams.</li> <li><b>Pre-Onboarding Engagement with Candidates:</b> The Company maintains regular engagement with prospective candidates and alumni through newsletters, employee engagement updates, and opportunities aligned with their experience and expertise.</li> <li><b>Accessible HR Framework:</b> Employees across all levels are encouraged to share feedback, concerns, and suggestions directly with HR or management without hierarchical barriers, fostering an open and inclusive work environment.</li> </ul>	<ul style="list-style-type: none"> <li>LatentView places strong emphasis on two-way communication and active employee engagement. The Company’s employee engagement index currently stands at 8.1, reflecting its focus on listening to employee feedback and implementing responsive engagement strategies.</li> <li><b>Career Management and Growth Opportunities:</b> The Company supports employee growth through structured career development initiatives and opportunities for professional advancement.</li> <li><b>Learning and Development Opportunities:</b> Employees are provided with continuous learning opportunities aimed at enhancing their skills, capabilities, and professional competencies.</li> <li><b>Compensation and Benefits Structure:</b> The Company maintains a structured compensation framework designed to attract, retain, and motivate talent.</li> </ul>

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group. (Contd.)

Stakeholder Group	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
			<ul style="list-style-type: none"> <li>• <b>Flat and Open Organisational Culture:</b> The Company promotes accessibility and collaboration through a flat organisational structure comprising levels L1 to L6 without sub-levels. Employees have easy access to business leaders, management, immediate supervisors, and skip-level interactions. This culture is further reinforced through an open office layout that encourages interaction across all levels of the organisation.</li> <li>• <b>Employee Survey Feedback:</b> Employee perspectives and feedback are regularly gathered through structured surveys to assess engagement, workplace experience, and organisational effectiveness.</li> <li>• <b>Exit Interview Feedback:</b> Feedback obtained during exit interviews is analysed to identify areas for improvement and strengthen employee experience and retention practices.</li> <li>• <b>Effective Feedback Mechanism:</b> The Company places significant emphasis on feedback received from candidates and employees, particularly relating to employee experience, recruitment processes, and workplace practices. Feedback is collected through various channels, including half-yearly employee surveys, people management surveys, and process and initiative feedback surveys. In addition, monthly one-on-one discussions between employees and reporting managers are conducted to facilitate continuous feedback, align goals, identify corrective actions, and recognise progress as part of the overall performance management process.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Building a Safety Culture:</b> The Company is committed to fostering a strong culture of workplace safety and promoting safe work practices across the organisation.</li> <li>• <b>Flexible Working Arrangements:</b> Flexible working hours are encouraged to support employee well-being and work-life balance.</li> <li>• <b>Diversity and Inclusion:</b> The Company continues to strengthen initiatives aimed at improving diversity, equity, and inclusion across the workforce.</li> <li>• <b>Innovative Work Environment:</b> The workplace is designed to encourage innovation, collaboration, and employee creativity.</li> <li>• <b>Transparency and Open Communication:</b> The Company promotes a culture of transparency, recognising that clear communication strengthens employee trust and engagement.</li> <li>• <b>Periodic Employee Engagement Initiatives:</b> The Company follows a structured engagement calendar focused on collaboration, team bonding, and employee participation. Employees actively contribute to organising and driving initiatives, including inter-corporate events, team outings, and recreational activities.</li> </ul>

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group. (Contd.)

Stakeholder Group	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
				<ul style="list-style-type: none"> <li> <b>Encouraging Intrapreneurship:</b> The Company fosters a culture of intrapreneurship by encouraging employees to present and develop innovative ideas internally. Dedicated innovation teams support employees in refining ideas and exploring implementation opportunities.                 </li> <li> <b>Employee-Led Reward and Learning Initiatives:</b> Employees are encouraged to contribute towards initiatives aligned with the Company’s vision and objectives. Recognition programs, including initiatives such as the “Game Changer Award,” promote innovation and employee contributions. Employee-driven learning initiatives also form an integral part of the Company’s inclusive and participative work culture.                 </li> <li> <b>Health and Wellness Programmes:</b> The Company places significant emphasis on employee health and well-being through initiatives such as walkathons, wellness campaigns, awareness sessions by medical experts on mental health, nutrition, childcare, and related topics. Annual health check-ups, medical teleconsultation facilities for employees and their families, vaccination drives, and COVID-care support initiatives have also been implemented to support employee welfare.                 </li> </ul>

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group. (Contd.)

Stakeholder Group	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Customer satisfaction surveys conducted through the SurveyMonkey platform, supported by follow-up communications via email.	Half-yearly (Voice of Customer Survey)	<ul style="list-style-type: none"> <li> <b>Collaborative Work Environment:</b> The Company strives to create a collaborative and supportive workplace that encourages teamwork, innovation, and strong manager-employee relationships. Initiatives such as the "Knowledge Roundtable," conducted jointly by the Service Delivery Excellence and Learning &amp; Development teams, provide employees with opportunities to share project experiences and cross-functional learnings. The Company has successfully conducted 13 Knowledge Roundtable sessions to facilitate knowledge sharing across the organisation.                 </li> </ul> <p>The engagement aims to understand customer satisfaction levels, gather feedback on service quality, delivery performance, innovation, responsiveness, and overall customer experience. Key concerns and suggestions identified through the Voice of Customer (VoC) survey are reviewed by the Service Delivery Excellence (SDE) team in collaboration with delivery teams. Appropriate corrective and preventive actions are implemented to address identified pain points, enhance customer satisfaction, strengthen long-term relationships, and drive continuous improvement across service delivery processes.</p>

**Leadership Indicators**

**1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

LatentView engages with its key stakeholders including employees, customers, investors, shareholders, suppliers, regulators, and communities through established engagement mechanisms such as employee forums and surveys, customer interactions, investor engagements, supplier interactions, CSR initiatives, grievance redressal channels, and regulatory communications.

Stakeholder feedback on economic, environmental, and social matters is reviewed by the management and presented, as appropriate, to the relevant Board Committees, including the Audit Committee, Risk Management Committee, Nomination and Remuneration Committee, Stakeholder Relationship Committee and Corporate Social Responsibility Committee. The Committees provide oversight and guidance on matters within their respective mandates and, where required, present recommendations to the Board.

The Board receives periodic updates on material stakeholder concerns, ESG-related matters, risks, compliance, and sustainability initiatives, enabling it to incorporate stakeholder perspectives into the Company's governance and strategic decision-making.

**2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into the policies and activities of the entity.**

Yes, LatentView conducted a materiality assessment to identify the most critical ESG issues for long-term success. All stakeholders had access to forums to voice their concerns. This process captured our non-financial impacts, prioritized key focus areas, and strengthened strategic decision-making.

**3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.**

LatentView adopts a long-term and impact-driven approach to engaging with vulnerable and marginalized stakeholder groups, with a focus on creating sustainable and meaningful outcomes. The Company believes that lasting social impact is achieved through sustained engagement, strategic partnerships, and interventions that address the root causes of social and economic challenges rather than providing short-term support. Its community initiatives are designed to build capabilities, expand access to opportunities, and foster inclusive development, while leveraging the Company's expertise to create measurable and enduring value for the communities it serves.

During FY 2025-26, LatentView continued to deepen its community engagement by implementing focused initiatives across education, employability, digital learning, and sports, reinforcing its commitment to creating long-term social value.

**Chennai Kaalpandhu League (CKL)**

The Chennai Kaalpandhu League (CKL), LatentView's flagship sports development initiative, continued to expand its reach and impact among government school students. During the year, 802 students benefited from the programme, which provides structured football training, professional coaching, nutritional support, and competitive league exposure. A significant milestone was the strengthening of the High-Performance Center for nurturing elite talent. Reflecting the programme's success, two students from this pathway were awarded the prestigious SDAT Sports Scholarship in Namakkal. CKL also continued to serve as a valuable talent pipeline for professional football clubs, including Chennai in FC.

**Project Apoorva**

Project Apoorva, LatentView's flagship digital empowerment initiative, reached 4,938 students from Grades 9 to 12 across government schools during the year. The programme focuses on building future-ready capabilities through modules on Digital Literacy, Data Analytics, Spoken English, and Capstone Projects. A key highlight of the year was the successful completion of Grade 11 Capstone presentations. LatentView's employees actively contributed as mentors, dedicating their time to guide students through practical problem-solving exercises and project development. The final showcase brought together Company leadership, representatives from Learning Links Foundation, and school administrators to celebrate the students' progress and analytical capabilities.

**Eureka After-School Centres**

Implemented in partnership with Aid India, the Eureka SuperKidz (ESK) Programme continued to support holistic rural development across 15 villages in Ramanathapuram, Tamil Nadu, benefiting 544 children. Through dedicated evening learning centres, the programme addresses educational gaps using activity-based learning methods, structured assessments, and trained local tutors. Beyond academic improvement in foundational mathematics and language skills, the initiative has strengthened community participation and ownership. More than 85% of parents now actively monitor their children's educational progress, while local Panchayats have allocated land for permanent learning centres. The programme has also created livelihood opportunities for educated local women as tutors and mentors. Complementary initiatives such as the Eureka Sports for Girls Programme and the Eureka Skill Fest have further promoted gender inclusion, confidence-building, and leadership development among rural youth.

Higher Education Scholarships and Career Guidance

Through its partnership with Sevalaya, LatentView continued to support meritorious students from economically and socially disadvantaged backgrounds by improving access to education and career opportunities. During FY 2025-26, the Company provided higher education scholarships to 49 students, enabling them to pursue their academic aspirations. In addition, 469 students from Grades 10, 11, and 12 benefited from structured career guidance designed to help them make informed decisions about their higher education and future careers. As part of this initiative, LatentView employees volunteered their time to conduct mentoring and counselling sessions, exposing students to diverse career pathways and equipping them with the knowledge and confidence to pursue meaningful professional opportunities.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2026			FY 2025		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	1,161	1,161	100%	1,133	1,133	100%
Other than permanent	23	23	100%	39	39	100%
<b>Total Employees</b>	<b>1,184</b>	<b>1,184</b>	<b>100%</b>	<b>1,172</b>	<b>1,172</b>	<b>100%</b>
<b>Workers</b>						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
<b>Total Employees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>	<b>-</b>	<b>-</b>

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2026					FY 2025				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	762	-	-	762	100%	741	-	-	741	100%
Female	399	-	-	399	100%	392	-	-	392	100%
<b>Other than Permanent</b>										
Male	17	-	-	17	100%	27	-	-	27	100%
Female	6	-	-	6	100%	12	-	-	12	100%
<b>Workers</b>										
<b>Permanent</b>										
Male	-	-	-	-	-	NA	-	-	-	-
Female	-	-	-	-	-	NA	-	-	-	-
<b>Other than Permanent</b>										
Male	-	-	-	-	-	NA	-	-	-	-
Female	-	-	-	-	-	NA	-	-	-	-

3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	5	33,50,000	2	99,25,000
Key Managerial Personnel	3	98,63,634	-	-
Employees other than BoD and KMP*	758	17,52,000	398	15,21,000
Workers	-	-	-	-

**Gross wages paid to females as % of total wages paid by the entity, in the following format:**

	FY 2026	FY 2025
Gross wages paid to females as % of total wages	28.40%	35%

**4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

Yes, LatentView has established an Internal Complaints Committee (ICC) to address workplace concerns and grievances, including matters related to discrimination, harassment, retaliation, and other potential human rights issues. The ICC serves as a dedicated and accessible mechanism through which employees can raise concerns in a confidential and secure manner.

The Committee is responsible for reviewing complaints objectively and ensuring that concerns are addressed through a fair, transparent, and timely process. Supported by the Company's grievance redressal framework and employee protection measures, the ICC plays an important role in safeguarding employee well-being, promoting a culture of dignity and respect, and reinforcing LatentView's commitment to an inclusive, ethical, and safe workplace.

**5. Describe the internal mechanisms in place to redress grievances related to human rights issues.**

Yes, LatentView has established robust mechanisms to address and resolve human rights-related concerns, reflecting its commitment to maintaining a safe, respectful, and inclusive workplace. The Company's grievance redressal framework provides employees with accessible channels to report concerns relating to discrimination, harassment, workplace misconduct, or other human rights-related matters.

The Company maintains a zero-tolerance approach to sexual harassment and has established a comprehensive workplace conduct and grievance redressal framework, comprising policies, reporting channels and investigation mechanisms to prevent and address workplace harassment across its operations. In India, the Prevention of Sexual Harassment (POSH) Policy forms an integral part of this framework and outlines clear procedures for reporting and resolving complaints through a duly constituted Internal Complaints Committee (ICC), in accordance with applicable law. The Company ensures that all reported concerns are handled in a timely, confidential, and impartial manner. In addition, the Code of Conduct sets out expectations regarding ethical behaviour, mutual respect, and compliance with applicable laws and regulations. Appropriate corrective and disciplinary actions are undertaken in cases where violations are substantiated, reinforcing the Company's commitment to accountability and responsible business conduct.

**6. Number of Complaints on the following made by employees and workers:**

	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	
Discrimination at workplace	-	-	-	-	-	
Child Labour	-	-	-	-	-	
Forced Labour/ Involuntary Labour	-	-	-	-	-	No such instances
Wages	-	-	-	-	-	
Other human rights related issues	-	-	-	-	-	

**7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:**

	FY 2026	FY 2025
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees/workers	-	-
Complaints on POSH upheld	-	-

**8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

LatentView is committed to fostering an inclusive, equitable, and respectful workplace where all employees are treated with dignity and respect. The Company maintains robust policies and mechanisms, including the Equal Employment Opportunity and Anti-Discrimination Policy, Prevention of Sexual Harassment (POSH) Policy, grievance redressal framework, and Whistle-Blower Policy, to ensure a workplace free from discrimination, harassment, victimization, and retaliation.

The Company has established safeguards to protect individuals who raise concerns or participate in investigations. These measures include:

- Strict confidentiality in the handling of complaints and grievances
- Zero tolerance for retaliation, with appropriate disciplinary action for any violations
- Fair and timely investigation and resolution of reported concerns
- Continuous monitoring and follow-up to maintain a safe and supportive work environment
- Regular employee awareness, sensitization, and training programmes on workplace conduct and rights
- Access to support through Human Resources and designated grievance redressal channels

In addition, the Company is committed to providing equal opportunities across all stages of the employee lifecycle, including recruitment, onboarding, learning and development, performance management, career progression, compensation, and workplace engagement. Employment-related decisions are based solely on merit, qualifications, capability, and business requirements, without discrimination on the basis of gender, age, race, religion, caste, ethnicity, nationality, disability, sexual orientation, marital status, transgender identity, HIV/AIDS status, or any other protected characteristic. Aligned with applicable legal requirements, including the Rights of Persons with Disabilities Act, 2016, these measures reinforce LatentView’s commitment to maintaining a diverse, inclusive, and respectful workplace where employees can raise concerns with confidence and without fear of reprisal.

**9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes. Human rights principles are embedded within our Code of Conduct and form an integral part of our governance and compliance framework.

In line with this, any human rights-related grievances or complaints are addressed through our established ethics and grievance redressal mechanisms. Where concerns are identified, we review the relevant business processes and implement necessary modifications to strengthen controls, enhance transparency, and prevent recurrence.

Our commitment to human rights is ongoing, and we continuously assess and refine our processes to ensure alignment with applicable laws, global standards, and organizational values.

**10. Assessment for the year:**

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Child labour	
Forced/involuntary labor	
Sexual harassment	-
Discrimination at workplace	
Wages	

**11. Provide details of any corrective actions taken or underway to address significant risks/concerning arising from the assessments at Question 10 above.**

LatentView is committed to upholding the highest standards of ethics, integrity, and compliance with applicable laws and regulations. In the event of any identified non-compliance, ethical concern, or policy violation, the Company undertakes a timely and thorough investigation through the appropriate internal functions. Based on the findings, corrective and preventive actions are implemented, which may include disciplinary measures, enhancement of internal controls, policy revisions, or targeted employee training and awareness programmes. The Company also periodically reviews and updates its policies, procedures, and governance mechanisms to strengthen compliance and mitigate future risks. These measures reflect LatentView’s commitment to transparency, accountability, continuous improvement, and responsible business conduct across its operations.

**Leadership Indicators**

**1. Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints.**

In the event of any human rights-related grievance or complaint, LatentView's follows a structured process to assess, investigate, and address the concern in a timely and appropriate manner. Based on the nature of the issue, the Company may implement corrective and preventive actions, including strengthening policies and procedures, enhancing internal controls, improving reporting and monitoring mechanisms, and reinforcing accountability across the organization.

Where necessary, targeted awareness and training programmes are conducted to promote understanding of human rights principles, workplace respect, diversity, inclusion, and ethical conduct. The Company also reviews its practices on an ongoing basis to identify opportunities for improvement and mitigate the risk of recurrence. These measures support LatentView's commitment to fostering a safe, inclusive, and respectful workplace while upholding human rights and responsible business practices.

**2. Details of the scope and coverage of any Human rights due diligence conducted.**

At LatentView, respect for human rights is embedded within the Company's culture, policies, and business practices. The Company is committed to providing a workplace that upholds dignity, equality, fairness, and mutual respect for all employees and stakeholders. Human rights principles are supported through a range of policies and frameworks, including the Code of Conduct, Prevention of Sexual Harassment (POSH) Policy, Equal Employment Opportunity (EEO) Policy, Whistle-Blower Policy, and grievance redressal mechanisms.

These frameworks collectively promote a safe and respectful work environment, ensure equal opportunities and non-discriminatory practices, provide fair and transparent channels for addressing concerns, and protect individuals who raise issues in good faith. Through these measures, LatentView seeks to foster an inclusive workplace culture where employees can work with confidence, dignity, and a sense of belonging.

**3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

LatentView is committed to an inclusive, equitable, and accessible workplace in full compliance with the Rights of Persons with Disabilities Act, 2016. Our office campus features ramps at entrances and exits for wheelchair access, plus elevators with Braille-enabled buttons for the visually impaired.

**Accessibility Features:**

- Wheelchair-friendly office layout.
- Dedicated restroom for persons with disabilities.
- Gender-neutral restroom for universal access.

These elements reflect our dedication to dignity and support for all employees.

**4. Details on assessment of value chain partners:**

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Child labour	
Forced/involuntary labor	
Sexual harassment	89% *
Discrimination at workplace	
Wages	

\*89% of our value chain partners (India), covering suppliers/vendors contributing 2% and above by business value, were assessed during the reporting period. The assessment covered topics including Environment, Sustainable Procurement, Labour & Human Rights, and Ethics.

**5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments in Question 4 above.**

NA

**PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**

**Essential Indicators**

**1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

<b>Parameter</b>	<b>Unit</b>	<b>FY 2026</b>	<b>FY 2025*</b>
<b>From renewable sources</b>			
Total electricity consumption (A)	GJ	1,519.74	1,078.36*
Total fuel consumption (B)	GJ	-	-

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format: (Contd.)

Parameter	Unit	FY 2026	FY 2025*
Energy consumption through other sources (C)		-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	GJ	<b>1,519.74</b>	<b>1,078.36*</b>
<b>From non-renewable sources</b>			
Total electricity consumption (D)	GJ	737.78	1,590.74*
Total fuel consumption (E)	GJ	35.23	15.10*
Energy consumption through other sources (F) (Natural Gas)	GJ	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	GJ	<b>773.01</b>	<b>1,605.84*</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	GJ	<b>2,292.75</b>	<b>2,684.20*</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumption/turnover in rupees)	TJ/ Rupees Revenue	0.000001	0.0000007*
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed/Revenue from operations adjusted for PPP)	TJ/ Million INR adjusted to PPP	0.00012	0.00000003
<b>Energy intensity in terms of physical output</b>	-	NA	NA
<b>Energy intensity</b> (optional) - the relevant metric may be selected by the entity	GJ/Total Head Count	1.94	2.28

\*FY2024 - 25 figures have been restated.

From FY 2025 - 26, the Company has considered revenue from operations for intensity in terms of per rupee of turnover.

**Note:** Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve, and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

NA

3. Provide details of the following disclosures related to water, in the following format:

Parameter	Unit	FY 2026	FY 2025
<b>Water withdrawal by source (in kilolitres)</b>			
(i) Surface Water	KL	-	-
(ii) Ground Water	KL	-	-
(iii) Third Party Water	KL	2,104.6	1,699.6*
(iv) Seawater/desalinated water	KL	-	-
(v) Others	KL	-	-
<b>Total volume of water withdrawal (i+ii+iii+iv+v)</b>	<b>KL</b>	<b>2,104.6</b>	<b>1,699.6*</b>
<b>Total volume of water consumption</b>	KL	1,867	1,462*
<b>Water intensity per rupee of turnover (Total Water consumption/Revenue from operations)</b>	KL/Rupee	0.0000047	0.00000042*
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption/Revenue from operations adjusted for PPP)	KL/Rupee Adjusted to PPP	0.000010	0.0000087*

3. Provide details of the following disclosures related to water, in the following format: (Contd.)

Parameter	Unit	FY 2026	FY 2025
<b>Water intensity in terms of physical output in</b>	KL/Tons of Production	NA	NA
<b>Water intensity (optional) – the relevant metric may be selected by the entity</b>	<b>KL/Total Head Count</b>	1.58	1.24*

\*The categorisation methodology has been revised to ensure consistency and transparency in disclosures. Accordingly, the FY2024–25 figures have been restated to reflect the revised approach.

1. For FY2025–26, water consumption for the Bengaluru office has been estimated in accordance with the CGWA guidelines, assuming 45 litres per employee per working day. Water consumption for the Chennai office has been reported based on actual meter readings.

Effective

2. FY2025–26, the Company has adopted revenue from operations as the denominator for reporting intensity metrics on a per-rupee-of-turnover basis.

**Note:** Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

4. Provide the following details related to water discharged:

Parameter	FY 2026	FY 2025
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
i) To surface water	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
ii) To Groundwater	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-

4. Provide the following details related to water discharged: (Contd.)

Parameter	FY 2026	FY 2025
iii) To Seawater		
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
iv) Sent to third - parties	237.6	237.6*
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
v) Others	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
<b>Total water discharge (in kilolitres)</b>	<b>237.6</b>	<b>237.6*</b>

\*The categorisation approach has been revised to ensure consistency and transparency in the FY2024–25 disclosures. Accordingly, the FY2024–25 figures have been restated to reflect the revised approach.

Effective FY2025–26, the Company has adopted revenue from operations as the basis for calculating intensity metrics per rupee of turnover.

**Note:** Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

The Company's operations demonstrate a strong commitment to sustainable water management across its locations. At its Chennai office in Intellion IT Park, a state-of-the-art Zero Liquid Discharge (ZLD) system, supported by a zero-discharge Sewage Treatment Plant (STP), ensures that all wastewater is treated, recycled, and reused within the campus, thereby eliminating external discharge. The facility's LEED Platinum and EDGE Zero Carbon certifications further underscore its leadership in sustainable infrastructure.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2026	FY 2025
NOx	KG	1,277.29	457.72
Sox		83.99	86.1
Particulate matter (PM)		-	-
Persistent organic compounds (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-

**Note:** The above given data pertains to Chennai location only.

**Note:** Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2026	FY 2025
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	36.78	1.12
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	145.51	400.79
<b>Total Scope 1 + 2 Emissions</b>	tCO <sub>2</sub> e	182.29	401.91
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO <sub>2</sub> e/ Rupee Revenue	0.0000005	0.00000015

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format: (Contd.)

Parameter	Unit	FY 2026	FY 2025
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	tCO <sub>2</sub> e/ Rupee Revenue Adjusted to PPP	0.0000093	0.00000005
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	tCO <sub>2</sub> e/ Ton of Production	NA	NA
<b>Total Scope 1 and Scope 2 emission intensity</b>	tCO <sub>2</sub> e/Total Head Count	0.15	0.34

Effective FY2025-26, the Company has adopted revenue from operations as the basis for calculating intensity metrics per rupee of turnover. **Note:** Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, the assurance is done by Bureau Veritas

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

LatentView has implemented a comprehensive set of initiatives across Scope 1, Scope 2, and Scope 3 emissions to reduce its overall carbon footprint and improve energy efficiency.

**Scope 1 & Scope 2 (Operational Energy Efficiency):**

The Company focuses on enhancing energy efficiency across its offices through measures such as the installation of LED lighting, deployment of smart thermostats, and adoption of energy-efficient infrastructure to optimize heating and cooling requirements. Additionally, its offices are situated in energy-efficient, LEED-certified buildings designed to optimize resource utilization and progressively integrate renewable energy sources.

**Scope 2 (Cloud Optimization):**

The Company is progressively transitioning workloads from on-premise infrastructure to cloud platforms such as Amazon Web Services and Google Cloud, which are aligned with carbon-neutral and carbon-free energy commitments.

Scope 3 (Employee Commuting and Infrastructure):

The Company promotes hybrid work models to reduce commuting -related emissions. Its service delivery center in Chennai benefits from strong last-mile connectivity to public transportation, encouraging employees to adopt more sustainable commuting options. Additionally, office parks provide infrastructure such as EV charging stations to support the transition to low -emission transportation.

9. Provide details related to waste management by the entity, in the following format:

Parameter	Unit	FY 2026	FY 2025
<b>Total Waste generated (in metric tonnes)</b>			
Plastic waste (A)	MT	1.17	2.32
E -waste (B)	MT	0.82	-
Biomedical Waste (C)	MT	NA	-
Construction and demolition waste (D)	MT	-	4*
Battery waste (E)	MT	2.76	-
Radioactive waste (F)	MT	-	-
Other Hazardous waste. Please specify, if any. (G)	MT	-	-
Other Non -hazardous waste generated (H). Please specify, if any. (Paper+Food)	MT	11.31	2.56
<b>Total (A+B+C+D+E+F+G+H)</b>	MT	<b>16.06</b>	<b>8.88*</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated/ Revenue from operations)		0.000000004	0.0000000026*
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated/Revenue from operations adjusted for PPP)		0.000000009	0.000000005*

9. Provide details related to waste management by the entity, in the following format: (Contd.)

Parameter	Unit	FY 2026	FY 2025
<b>Waste intensity in terms of physical output</b>	-	NA	NA
<b>Waste intensity</b> (optional) – the relevant metric may be selected by the entity	MT/Total Head Count	0.013	0.0075*

**For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)**

Category of waste			
i) Recycled	MT	3.96	4.88
ii) Re-used	MT	-	-
iii) Other recovery operations (Composting – Food waste Buy back - Batteries)	MT	11.28	-
<b>Total</b>	MT	<b>15.24</b>	<b>4.88</b>

**For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)**

Category of waste			
i) Incineration		-	-
ii) Landfilling		-	-
iii) Other disposal operations – sent to third parties	MT	0.82	4*
<b>Total</b>	MT	<b>0.82</b>	<b>4*</b>

\*During FY 2025-26, the Company obtained information relating to Construction and Demolition (C&D) waste generated in FY 2024-25. Accordingly, the previous year's figures have been restated to reflect the updated information and reinforce the Company's commitment to transparent and comprehensive reporting.

From FY 2025 - 26, the Company has considered revenue from operations for intensity in terms of per rupee of turnover.

**Note:** Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company has established robust waste management practices across all its locations, with consistent implementation of waste segregation, recycling, and sustainability awareness initiatives. At its Chennai office, waste is categorized into four primary streams paper, plastic, food, and e-waste to facilitate effective management. The Company operates within Intellion IT Park, which has engaged an authorized waste management service provider, Earth Recycler, for handling waste generated across the premises. Waste is segregated at source into key categories such as food waste, plastic waste, and general waste, ensuring responsible processing and disposal.

The Company promotes responsible consumption practices, including minimization of single-use plastics and adherence to established waste segregation protocols within the workplace. It has also partnered with ITC Limited for the responsible disposal of non-perishable scrap, including carton boxes, newspapers, and plastic containers. Such recyclable waste is managed through ITC's Well-being Out of Waste (WOW) program, enabling environmentally sound disposal and supporting resource recovery. E-waste generated during the reporting period is disposed of in accordance with applicable Pollution Control Board norms through authorized vendors.

For offices located within WeWork facilities, waste segregation and disposal are managed by the facility provider, in line with their focus on waste diversion and circular economy principles

Overall, the Company continues to reinforce responsible consumption, reduction of single-use plastics, and strict adherence to waste segregation protocols across all its locations.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
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No, there are no operations or offices of the entity located in or around ecologically sensitive areas; accordingly, no environmental approvals or clearances are required.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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During the reporting period, the entity did not undertake any projects that required Environmental Impact Assessment (EIA) approval under applicable laws.

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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NA

**Leadership Indicators**

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility/plant located in areas of water stress, provide the following information:

- i) **Name of the area:** Chennai, Bangalore
- ii) **Nature of operations:** Data processing, hosting and related activities

iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2026	FY 2025
<b>Water withdrawal by source (in kilolitres)</b>		
i) Surface Water	-	-
ii) Ground Water	-	-
iii) Third Party Water	2,104.6	1,699.6*
iv) Seawater/desalinated water	-	-
v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>2,104.6</b>	<b>1,699.6*</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>1,867</b>	<b>1,462*</b>
<b>Water intensity per rupee of turnover (Total Water consumption/Turnover) (KL/Rupee)</b>	<b>0.0000047</b>	<b>0.00000042*</b>
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)(KL/Rupee as per PPP)</b>	<b>0.00001</b>	<b>0.0000087*</b>
<b>Water intensity in terms of physical output (KI/ Total Head Count)</b>	<b>1.58</b>	<b>1.24*</b>
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
i) Into Surface water	Nil	Nil
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
ii) Into Groundwater	Nil	Nil
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
iii) Into Seawater	Nil	Nil
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
iv) Sent to third - parties	237.6	237.6*
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

iii) Water withdrawal, consumption and discharge in the following format: (Contd.)

Parameter	FY 2026	FY 2025
v) Others	Nil	Nil
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>237.6</b>	<b>237.6*</b>

\*The categorisation approach has been revised to ensure consistency and transparency in the FY2024–25 disclosures. Accordingly, the FY2024–25 figures have been restated to reflect the revised approach.

Effective FY2025–26, the Company has adopted revenue from operations as the basis for calculating intensity metrics per rupee of turnover.

For FY2025–26, water consumption for the Bengaluru office has been estimated in accordance with the Central Ground Water Authority (CGWA) guidelines, assuming 45 litres per employee per working day, while water consumption for the Chennai office has been reported based on actual water meter readings.

**Note:** Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2026	FY 2025
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	tCO <sub>2</sub> e	2,603.16	1,921.50
<b>Total Scope 3 emissions per rupee of turnover</b>	tCO <sub>2</sub> e/INR	0.0000007	0.00000011
<b>Total Scope 3 emission intensity</b> (optional) – the relevant metric may be selected by the entity	tCO <sub>2</sub> e/ Headcount	2.2	1.63

Effective FY2025–26, the Company has adopted revenue from operations as the basis for calculating intensity metrics per rupee of turnover.

**Note:** Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, the assurance is done by Bureau Veritas

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

No significant direct or indirect impacts on biodiversity have been identified by the entity within the reported ecologically sensitive areas.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

The Company has undertaken a strategic upgrade of its power infrastructure to enhance resource efficiency and operational sustainability. It has replaced legacy conventional UPS systems (80 kVA and 30 kVA) with advanced modular UPS units of 60 kVA and 40 kVA capacity, reflecting a transition towards more energy-efficient and scalable technology. These modular systems enable optimized load management, reduce energy losses, and improve overall system efficiency compared to traditional configurations.

The Company has partnered with Padcare to implement a patented, automated technology for the scientific disposal of sanitary napkins. Through this initiative, it has successfully diverted sanitary waste from landfills and reduced approximately 26 kg of CO<sub>2</sub> equivalent emissions through sustainable processing and material recovery.

In addition, the Company has transitioned to the procurement of 100% recycled stationery across its office operations. As part of its waste minimization efforts, it has eliminated the use of tissue paper across all restrooms, thereby significantly reducing paper waste generation. As an alternative, employees have been provided with reusable cotton handkerchiefs sourced through the NGO Thoorigai, promoting both environmental sustainability and social impact.

Through these initiatives, the Company has avoided generating approximately 90 kg of paper waste per month, contributing to reduced landfill burden and lower reliance on single-use paper products. These measures have also driven behavioural change among employees towards more sustainable consumption practices, while supporting local community enterprises through responsible sourcing.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format: (Contd.)

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Sustainable Renovation	During LatentView's office renovation, we reused key infrastructure including CCTV systems, AC units, lights, Fire Alarm Systems (FAS), and UPS to minimize waste and resource use. Aligning with circular economy principles, we sourced LEED-certified furniture and carpets while utilizing recycled acoustic panels, demonstrating our commitment to lowering environmental impact and enhancing employee well-being.	Reduction in GHG
2	Innovation by design	Integrated biophilic design principles, such as maximizing natural light and incorporating greenery	Creating a sustainable workspace at LatentView delivers long-term benefits like reduced operational costs, lower environmental impact, and boosted employee well-being. It enhances retention, productivity, and our reputation as a responsible employer while future-proofing against regulations. These gains support ongoing innovation and growth.
3	Sensor-activated faucets	LatentView promotes water conservation and hygiene through sensor-activated faucets in restrooms. Inclusive restroom facilities ensure accessibility and support for all employees.	Reducing Water consumption

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format: (Contd.)

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along -with summary)	Outcome of the initiative
4	Removal of Single use plastic	In a bid to reduce single use plastic waste, we have switched to using Reusable steel spoons in our canteen	Reduction in the generation of plastic waste
5	Using LED blubs	100% LED bulbs have been used in our renovated office	Energy savings
6	Elimination of paper cups	We have eliminated the disposable cup altogether in favour of more environmentally sustainable options	Reduction in the generation of paper waste

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.

The Company’s Business Continuity Planning (BCP) and Disaster Recovery (DR) framework ensures the resilience of critical business processes and information systems during disruptions. The framework categorizes potential disruptions into three levels: localized resource failure, total facility shutdown (such as pandemics or fire), and country - wide crises.

Key recovery measures include the use of alternate locations, such as a secondary site in Bengaluru, along with work - from - home protocols during pandemic scenarios. Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO) are defined through periodic Business Impact Analysis (BIA). The framework is governed by specialized teams, including the Business Continuity Management Team (BCMT), Emergency Response Team, and Recovery Team, responsible for overseeing plan execution. To ensure effectiveness, the Company conducts mandatory periodic drills and half-yearly employee training.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the organisation. What mitigation or adaptation measures have been taken by the organisation in this regard.

Based on the nature of its business and periodic assessments, LatentView has not identified any significant adverse environmental impacts arising from its value chain during the reporting period.

The Company remains committed to promoting responsible environmental practices across its operations and value chain. Environmental considerations are incorporated, where relevant, into vendor evaluation and engagement processes, and suppliers are encouraged to comply with applicable environmental laws and regulations. The Company also promotes resource efficiency, responsible procurement, and digital-first ways of working to minimize its indirect environmental footprint.

LatentView will continue to monitor its value chain and strengthen its environmental due diligence processes in line with evolving regulatory requirements and stakeholder expectations.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

89%

**Note:** 89% of our value chain partners (India), covering suppliers/vendors contributing 2% and above by business value, were assessed during the reporting period. The assessment covered topics including Environment, Sustainable Procurement, Labour & Human Rights, and Ethics.

8. How many Green Credits have been generated or procured:

- a) By the listed entity
- b) By the top ten (in terms of value of purchases and sales, respectively) value chain partners

**PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

**Essential Indicators**

1. a. Number of affiliations with trade and industry chambers/associations.

b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Nasscom	National
2	CII – IGBC	National

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
-		

**Leadership Indicators**

1. Details of public policy positions advocated by the entity:

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others – please specify)	Web Link, if available
-					

**PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**

**Essential Indicators**

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
NA					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA						

3. Describe the mechanisms to receive and redress grievances of the community.

LatentView addresses community grievances through a participatory, insight-driven CSR model that aligns projects with real community needs. Grievances and gaps like limited access to quality education, digital literacy, sports infrastructure, and career guidance are identified via baseline assessments, situational analyses, and ongoing engagement with stakeholders such as school authorities, parents, partners, and community members.

**Responsive Feedback System**

- Robust mechanisms capture input from beneficiaries and partners.
- Regular reviews keep projects dynamic, sustainable, and adaptable.
- Community voices guide the full project lifecycle for maximum impact.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2026	FY 2025
Directly sourced from MSMEs/small producers	26.12%	10%
Directly from within India	98.92%	13%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost

	FY 2026	FY 2025
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100%	100%

*(Place to be categorized as per RBI Classification System - rural/semi-urban/urban/metropolitan)*

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
NA	

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Sr. No.	State	Aspirational District	Amount spent (In INR)
1	Tamil Nadu	Ramanathapuram District (LatentView)	15,98,500

3. A) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable group? (Yes/No)

No

B) From which marginalized/vulnerable groups do you procure?

NA

C) What percentage of total procurement (by value) does it constitute?

NA

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
-				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property-related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
-		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Chennai Kaalpandhu League	802	100%
2	Project Apoorva	4938	100%
3	Eureka after school center	544	100%
4	Higher Education Scholarship and Career Guidance programs	49 Higher Education students and 469 Career Guidance students	100%

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

LatentView' Service Delivery Excellence (SDE) team drives operational efficiency, high-quality client deliverables, and elevated service standards across key areas like business reviews, issue resolution, cross-pollination, process innovation, and training.

Core SDE Objectives

- Standardize and streamline processes through structured reviews for greater efficiency.
- Enable cross-pollination by centralizing success methodologies from one project to others facing similar challenges.
- Track performance via quality audits, unbiased reviews, and productivity boosts for teams and individuals.

The SDE team conducts biannual Voice of Customer Surveys (calendar year), open for 1.5 months, with results consolidated into a dashboard. They collaborate with teams to address client feedback and improvement areas.

2. Turnover of products and/services as a percentage of turnover from all products/ services that carry information about:

State	As a percentage to total turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA

3. Number of consumer complaints in respect of the following:

	FY 2026			FY 2025		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	NA	-	-	NA
Advertising	-	-	NA	-	-	NA
Cyber-security	-	-	NA	-	-	NA
Delivery of essential services	-	-	NA	-	-	NA
Restrictive Trade Practices	-	-	NA	-	-	NA
Unfair Trade Practices	-	-	NA	-	-	NA
Others (Products defects reported)	-	-	NA	-	-	NA

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	NA

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes, LatentView has a publicly available Privacy Policy outlining its approach to data protection, accessible at: <https://www.latentview.com/privacy-policy/>

Additionally, an internal Privacy Policy is available on the intranet, guiding employees on responsible data handling and information security practices.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

LatentView reported no cybersecurity or data privacy incidents in the last two years; accordingly, no corrective actions were required. The Company continues to strengthen its security posture through periodic assessments, employee training, and continuous monitoring to safeguard customer data.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches:

NIL

b. Percentage of data breaches involving personally identifiable information of customers:

NA

c. Impact, if any, of the data breaches:

NA

**Leadership Indicators**

**1. Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).**

Information relating to all the services LatentView provides is available on the Company's website – [www.LatentView.com](http://www.LatentView.com)

**2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

NIL

**3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

LatentView uses email as the primary channel to notify clients, customers, and employees about potential disruptions or discontinuities of critical services. We maintain standardized messaging templates to ensure consistent, professional external communications with media and regulators. This structured approach delivers clarity, transparency, and efficiency in sharing vital updates.

**4. A) Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) B) If yes, provide details in brief.**

NA

**5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Yes, LatentView's Service Delivery Excellence (SDE) team conducts the Voice of Customer (VoC) Survey twice yearly, aligned with the calendar year, to capture client feedback and key metrics. The survey stays open for about six weeks, with responses then consolidated into a clear dashboard for analysis. The SDE team partners with internal groups to tackle client-identified improvement areas, driving ongoing service delivery enhancements.