Net Avenue Technologies Limited CIN: U72900TN2001PLC047220

XIV

XVI

(XII-XIII)

Share of Profit / (Loss) in Associates

XVII Paid up Equity Share Capital

Nominal Value per Share (₹)

Basic Earnings per Share (₹)

XIX Earnings per Share

Profit/ (Loss) for the period (XI + XIV + XV)

XVIII Reserves and Surplus (excluding Revaluation Reserves)

New No. 16, Old No. 13, 1St Floor, Prithvi Avenue, Alwarpet, Teynampet, Chennai - 600018

Email id: accounts@cbazaar.com; Website: www.natl.in



Statement of Audited Consolidated Financial Results for the Year ended March 31, 2025

(₹ In thousands) Half Year ended Financial Year ended S.No Particulars March 31, 2025 September 30, 2024 March 31, 2024 March 31, 2025 March 31, 2024 (Unaudited) (Audited) (Audited) (Audited) Income Revenue from Operations 1,27,290 1,43,859 1.28,495 2,71,149 2,67,053 Other Income 1,503 4,768 1,495 6.271 2.687 Total Income (I + II) 111 1,28,793 1,48,627 1,29,990 2,77,420 2,69,740 Expenses IV Cost of materials consumed 2.233 10.249 12,482 6.790 15,470 Purchases of Stock-in-Trade 32,694 28,942 26,368 61,636 40,399 Changes in inventories of finished goods, 667 13.078 2.313 13,745 1,804 Work-in-progress and Stock-in-Trade Employee benefits expense 21,508 23,976 27,841 45,484 53,931 Finance Costs 203 407 753 610 1,749 Depreciation and Amortization expense 464 486 724 950 1,405 Other expenses 90.621 93,531 87,390 1,84,152 1,75,922 Total Expenses (IV) 1,48,390 1,70,669 1,52,179 3,19,059 2,90,680 Profit / (Loss) before exceptional and extraordinary ٧ (19,597)(22,042)(22, 189)(41,639)(20,940)items and tax (III-IV) Exceptional items VI (5, 130)Profit / (Loss) before extraordinary items and tax (V - VI) (19,597)(22,042)(22, 189)(41,639)(15.810)Extraordinary Items VIII Profit / (Loss) before tax (VII - VIII) IX (19.597) (22.042) (22.189)(41.639)(15,810)Tax Expense (1) Current tax (77 77 (2) Adjustment of Earlier Years (33)33 Total Tax Expense (X) (110)110 Profit / (Loss) for the period from continuing operations XI (19,487)(22.152) (22.189)(41,639)(15,810)(IX-X) Profit / (Loss) for the period from discontinuing XII operations Tax expense of discontinuing operations XIII Profit / (Loss) from Discontinuing operations (after tax)

(1)

(19.488)

21,416

1.00

(0.91)

(0.91)

(1)

(22, 153)

21,416

1.00

(1.03)

(1.03)

(1)

(22.190)

21,416

1.00

(1.30)

(1.30)

(2)

(41,641)

21,416

40,370

1.00

(1.94)

(1.94)

(2)

(15,812)

21,416

83,073

1.00

(0.92)

(0.92)

For NET AVENUE TECHNOLOGIES LTD



CIN: U72900TN2001PLC047220

Particulars

I. EQUITY AND LIABILITIES

1. Shareholder's Funds

(b) Reserves and surplus

2. Non-Current Liabilities

3. Current Liabilities (a) Short-term borrowings

(b) Trade payables

(c) Other current liabilities

(d) Short-term provisions

(a) Long-term provisions

(a) Share capital

New No. 16, Old No. 13, 1St Floor, Prithvi Avenue, Alwarpet, Teynampet, Chennai - 600018

(i) total outstanding dues of micro enterprises and small enterprises

(ii) total outstanding dues of creditors other than micro enterprises and small enterprises

Total

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Consolidated Statement Assets and Liabilities as at March 31, 2025

(₹ In thousands) As at As at March 31, 2025 March 31, 2024 (Audited) (Audited) 21,416 21,416 40,370 83,073 61,786 1,04,489 3,811 3,910 3,811 3,910 7,005 13,837 5,664 3,544 18,871 22,507 31,658 39,515 5,314 4,864

68,512

1,34,109

28,904

3,223

39,616

12,903

1,22,402

1,34,109

489

84,267

1,92,666

55,083

3,732

32,073

27,759

1,74,222

1,92,666

3,363

II. ASSETS

1. Non Current Assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	2,564	3,258
(ii) Intangible assets	139	214
(b) Non-current investments	39	41
(c) Long-term loans and advances	3,845	3,971
(d) Amount recoverable from Net Avenue Technologies Private Limited Employees Welfare Trust (net)	5,120	10,960
See all the Department of the process of the See all t	11,707	18,444
2. Current Assets	SHO PORMARIS	Consequences
(a) Current Investments	37,267	52,212

(b) Inventories

(c) Trade receivables

(d) Cash and bank balances

(e) Short-term loans and advances

(f) Other current assets

For NET AVENUE TECHNOLOGIES LTD

Total



CIN: U72900TN2001PLC047220

New No. 16, Old No. 13, 1St Floor, Prithvi Avenue, Alwarpet, Teynampet, Chennai - 600018

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Consolidated Statement of Cash Flow for the Year Ended March 31, 2025

	As at	(₹ In thousands) As at
	March 31, 2025	Alexander State Control
Particulars	(Audited)	March 31, 2024 (Audited)
A. Cash flows from operating activities	(Addited)	(Addited)
Net profit before tax and extraordinary item	(41,639)	(15,810)
Adjustments for:	(**,,555)	(10,010)
Depreciation and amortization expense	950	1.405
Finance cost	610	1,749
Interest income	(1,842)	(1,425)
Employee stock options compensation expenses	1,938	7,063
Gain on sale of investment	(750)	(212)
Provision for doubtful debts / advances	1,749	4,064
Provision for amount recoverable from Net Avenue Technologies Private Limited	1,743	4,004
Employees Welfare Trust	5,840	
Bad debts written off	986	100
Provision for non-moving inventory and Inventory written off	7,388	11,693
Unrealized foreign exchange (gain) / loss	(137)	(120)
Provision for no longer required written back	(2,936)	(120)
Operating cash flows before working capital changes	(27,843)	8,407
(Increase) / decrease in trade receivables	(477)	9,111
(Increase) / decrease in inventories	18,791	5,497
(Increase) / decrease in loans and advances and other assets	12,785	(9,239)
Increase / (decrease) in trade payables, other liabilities and provisions	(6,087)	(27,172)
Cash generated from operating activities	(2,831)	(13,396)
Less : Income taxes refund / (paid)	352	(652)
Net cash generated / (used) from operating activities	(2,479)	(14,048)
B. Cash flows from investing activities	1000	1979
Purchase of Property, Plant and Equipment and Intangible assets	(195)	(440)
Sale of Property, Plant and Equipment and Intangible assets	13	
Purchase of investments in mutual funds	(3,600)	(1,15,000)
Sale of investments in mutual funds	19,295	63,000
Bank deposits (having original maturity more than three months)	(1,603)	(4,826)
Interest received	1,814	1,425
Net cash generated / (used) from investing activities	15,724	(55,841)
C. Cash flows from financing activities		
Proceeds from issue of shares		91,849
Repayment of borrowings	(8,331)	(17,205)
Proceeds from borrowings	1,499	3,420
Finance cost paid	(610)	(1,749)
Net cash generated / (used) from financing activities	(7,442)	76,315
Net increase / (decrease) in cash and cash equivalents	5,803	6,426
Cash and cash equivalents at the beginning of the period / year	9,438	2,939
Net Foreign exchange difference	137	73
Cash and cash equivalents at the end of the period / year	15,378	9,438

For NET AVENUE TECHNOLOGIES LTD

Net Avenue Technologies Limited CIN: U72900TN2001PLC047220

New No. 16, Old No. 13, 1St Floor, Prithvi Avenue, Alwarpet, Teynampet, Chennai - 600018

Email id : accounts@cbazaar.com ; Website : www.natl.in



Notes to audited Consolidated Financial Results for the Year ended March 31, 2025

(₹ In thousands)

1 The above consolidated financial results for the year ended March 31, 2025 of Net Avenue Technologies Limited ("the Holding Company") and its subsidiary (collectively referred to as the "Group") have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 29, 2025, in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. These consolidated financial results include the financial results of the following company:

Name of the Company	Nature of Relationship	% of Shareholding	
Cbazaar.com INC (USA)	Subsidiary	100%	
Ethnoserve Bespoke Services Private Limited	Associate	29%	

- 2 The consolidated financial results have been prepared in accordance with the Indian Generally Accepted Accounting Principles ('IGAAP') under historical cost convention on the accrual basis. IGAAP comprises mandatory Accounting Standards ('AS') as prescribed under Section 133 of the Companies Act, 2013, ('Act') read with Companies (Accounts) Rules, 2021, as amended from time to time issued thereunder and other accounting principles generally accepted in India, to the extent applicable.
- 3 The Group has not adopted India Accounting Standard (Ind AS) in terms of exemption available to companies listed in SME platform.
- 4 The figures for the half year ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year ended March 31, and the figures up to September 30, of the relevant financial year.
- 5 The Group operates in a single operating segment as per AS-17 "Segment Reporting" and hence separate segment disclosures have not been furnished.
- 6 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits has received Presidential assent and has been published in the Gazette of India. However, the effective date of the Code and final rules for quantifying the financial impact are yet to be notified. The Group will assess the impact of the Code when relevant provisions are notified and will record related impact, if any, in the period the Code becomes effective.
- 7 Earnings per share for the half year ended March 31, 2025, September 30, 2024, March 31, 2024 have been calculated for the Six months and not annualized.
- 8 The Statutory Auditors of the Company have carried out the Audit of the above consolidated financial results and have issued an unmodified audit opinion on the same.
- 9 The previous year figures have been re-grouped, re-cast and re-arranged wherever considered necessary to make it comparable to the classification of current period.

For and on behalf of the Board of Directors of Net Avenue Technologies Limited

RAJESH NAHAR Managing Director

DIN: 01015059

Place: Chennai Date: May 29, 2025



Net Avenue Technologies Limited CIN: U72900TN2001PLC047220

New No. 16, Old No. 13, 1St Floor, Prithvi Avenue, Alwarpet, Teynampet, Chennai - 600018

Email id: accounts@cbazaar.com; Website: www.natl.in



Statement of audited Standalone Financial Results for the year ended 31 March 2025

			Half Year ended		Financial '	Year ended
S.No	Particulars	March 31, 2025 (Audited)	September 30, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
	Income	000000	The state of		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
1	Revenue from Operations	1,27,290	1,43,859	1,28,495	2,71,149	2,67,053
11	Other Income	1,503	4,768	2,661	6,271	2,687
ш	Total Income (I + II)	1,28,793	1,48,627	1,31,156	2,77,420	2,69,740
IV	Expenses					
	Cost of materials consumed	2,233	10,249	6,790	12,482	15,470
	Purchases of Stock-in-Trade	32,694	28,942	26,368	61,636	40,399
	Changes in inventories of finished goods,	667	13,078	2,313	13,745	1,804
	Work-in-progress and Stock-in-Trade		626360			
	Employee benefits expense	21,508	23,976	27,841	45,484	53,931
	Finance Costs	203	407	753	610	1,749
	Depreciation and Amortization expense	464	486	724	950	1,405
	Other expenses	90,897	86,112	87,725	1,77,009	1,72,231
	Total Expenses (IV)	1,48,666	1,63,250	1,52,514	3,11,916	2,86,989
v	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	(19,873)	(14,623)	(21,358)	(34,496)	(17,249)
VI	Exceptional items				2	
VII	Profit / (Loss) before extraordinary items and tax (V - VI)	(19,873)	(14,623)	(21,358)	(34,496)	(17,249)
VIII	Extraordinary Items	120		*		192
IX	Profit / (Loss) before tax (VII - VIII)	(19,873)	(14,623)	(21,358)	(34,496)	(17,249)
х	Tax Expense					
Α.	A WARE TO SELECT THE S	(77)	77			_
	(1) Current tax		33	3		- 6
	(2) Adjustment of Earlier Years	(33)	33	70		- 5
	Total Tax Expense (X)	-110	110			-
	Profit / (Loss) for the period from	140 700	74.7.7700	(04.050)	(0.4.400)	(47.040)
XI	continuing operations (IX-X)	(19,763)	(14,733)	(21,358)	(34,496)	(17,249)
XII	Profit / (Loss) for the period from discontinuing operations	-		÷	4	lg la
XIII	Tax expense of discontinuing operations	1. <u>**</u> 2				-
XIV	Profit / (Loss) from Discontinuing operations (after tax) (XII-XIII)	(*)	0.80			1.5
xv	Profit/ (Loss) for the period (XI + XIV)	(19,763)	(14,733)	(21,358)	(34,496)	(17,249)
XVI	Paid up Equity Share Capital	21,416	21,416	21,416	21,416	21,416
XVII	Reserves and Surplus (excluding Revaluation Reserves)				44,604	80,162
XVIII	Earnings per Share Nominal Value per Share (₹)	1	1	1	1	4
	Basic Earnings per Share (₹)	(0.92)	250,464,51	(1.2)	10000000000	(1.01)
	Diluted Earnings per Share (₹)	(0.92)	1,000,000	(1.2)		(1.01)





CIN: U72900TN2001PLC047220

(a) Short-term borrowings

(c) Other current liabilities (d) Short-term provisions

(b) Trade payables

2. Current Assets

(b) Inventories

(a) Current Investments

(d) Cash and bank balances

(e) Short-term loans and advances

(c) Trade receivables

(f) Other current assets

New No. 16, Old No. 13, 1St Floor, Prithvi Avenue, Alwarpet, Teynampet, Chennai - 600018

(i) total outstanding dues of micro enterprises and small enterprises

(ii) total outstanding dues of creditors other than micro enterprises and small enterprises

Total

Total

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7,005

5,664

20,512

39,237

5,314

77,732

1,47,563

11,668

37,267 28,904

3.223

33,952

11,526

21,023

1,35,895

1,47,563

(₹ In thousands)

13,837

3,544

28,339

47,771

4,864

98,355

2,03,843

18,403

52,212

55,083

3,732

26,659

26,231

21,523

1,85,440

2,03,843

As at As at March 31, 2025 March 31, 2024 Particulars (Audited) (Audited) I. EQUITY AND LIABILITIES 1. Shareholder's Funds 21,416 21,416 (a) Share capital 44,604 80,162 (b) Reserves and surplus 66,020 1,01,578 2. Non-Current Liabilities (a) Long-term provisions 3,811 3,910 3,811 3,910 3. Current Liabilities

Standalone Statement Assets and Liabilities for the year ended 31 March 2025

II. ASSETS		
1. Non Current Assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	2,564	3,258
(ii) Intangible assets	139	214
(b) Non-current investments		-
(c) Long-term loans and advances	3,845	3,971
(d) Amount recoverable from Net Avenue Technologies Private Limited Employees Welfare Trust (net)	5,120	10,960

For NET AVENUE TECHNOLOGIES LTD



Net Avenue Technologies Limited CIN: U72900TN2001PLC047220

New No. 16, Old No. 13, 1St Floor, Prithvi Avenue, Alwarpet, Teynampet, Chennai - 600018

Email id: accounts@cbazaar.com; Website: www.natl.in



Standalone Statement of Cash Flow for the year ended 31 March 2025

A. Cash flows from operating activities Nat profit before tax and extraordinary item Adjustments for: Depreciation and amortization expense Finance cost Interest income Discount received from vendor Employee stock options compensation expenses Gain on sale of investment (750) Provision for doubtful debts / advances Bad debts written off Provision for non-moving inventory and inventory written-off Provision for nore-coverable from Net Avenue Technologies Private Limited Employees Welfare Trust Unrealized foreign exchange (gain) / loss Provision for no none er equired written back (2,936) Operating cash flows before working capital changes (Increase) / decrease in inventories (Increase) / decrease in the payables, other liabilities and provisions (11,730) Cash generated from operating activities (2,944) Less: Income taxes refund / (paid) Net cash generated / (used) from operating activities (2,952) B. Cash flows from investing activities (195) Back of Property, Plant & Equipment (1 as Sale of Property, Plant & Equipment (2 as Sale of Property, Plant & Equipment (3 as Sale of Property, Plant & Equipment (3 as Sale of Property, Plant & Equipment (3 as Sale of Property, Plant & Equipment (4 as Sale of Property, Plant & Equipment (5 as Sale of Property), Plant & Equipment (5 as Sale of Property), P	Particulars	For the year ended March 31, 2025 (Audited)	For the year ended March 31, 2024 (Audited)
Adjustments for: Depreciation and amortization expense Finance cost Interest income Discount received from vendor Employee stock options compensation expenses Gain on sale of investment 1,938 Gain on sale of investment 1,749 Bad debts written off Provision for rou-moving inventory and inventory written-off Provision for non-moving inventory and inventory written-off Provision for rou-moving inventory and inventory written-off Provision for ron-moving inventory and inventory written-off Provision for ron longer required written back Unrealized foreign exchange (gain) / loss (2,936) Unrealized foreign exchange (gain) / loss (1,730) Unrealized for	A. Cash flows from operating activities	(Auditeu)	(Addited)
Adjustments for: Depreciation and amortization expense Depreciation and amortization expense Definance cost Interest income Interest income Discount received from vendor Employee stock options compensation expenses Sain on sale of investment Trovision for doubtful debts / advances Bad debts written off Provision for non-moving inventory and Inventory written-off Provision for non-moving inventory and Inventory written-off Provision for non-moving inventory and Inventory written-off Provision for receiverable from Net Avenue Technologies Private Limited Employees Weitare Trust Unrealized foreign exchange (gain) / loss (95) Provision for no longer required written back Operating cash flows before working capital changes (2,936) Operating cash flows before working capital changes (10,rease) / decrease in inventories (11,730) Cash generated from operating activities (2,944) Less: income taxes refund / (paid) 352 Net cash generated / (used) from operating activities (2,592) B. Cash flows from investing activities (195) Sale of Property, Plant & Equipment 13 Sale of investments in mutual funds 36 of investments in mutual funds 38 o	Net profit before tax and extraordinary item	(34,496)	(17,249)
Finance cost	Adjustments for:		
Interest income	Depreciation and amortization expense	950	1,405
Discount received from vendor Employee stock options compensation expenses Employee stock options compensation expenses Gain on sale of investment (750) Provision for doubtful debts / advances Bad debts written off Provision for non-moving inventory and Inventory written-off Provision for recoverable from Net Avenue Technologies Private Limited Employees Welfare Trust Unrealized foreign exchange (gain) / loss Provision for no longer required written back (2936) Operating cash flows before working capital changes (1956) (Increase) / decrease in trade receivables (Increase) / decrease in inventories (Increase) / decrease in inventories (Increase) / decrease in inventories (Increase) / decrease in loans and advances and other assets Increase / (decrease) in trade payables, other liabilities and provisions (11,730) Cash generated from operating activities Less: Income taxes refund / (paid) Net cash generated / (used) from operating activities (2,592) B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets (195) Sale of Investments in mutual funds Sa	Finance cost	610	1,749
1,938	nterest income	(1,842)	(1,424)
Gain on sale of investment Provision for doubtful debts / advances Bad debts written off Provision for non-moving inventory and Inventory written-off Provision for non-moving inventory and Inventory written-off Provision for recoverable from Net Avenue Technologies Private Limited Employees Welfare Trust Unrealized foreign exchange (galn) / loss Provision for no longer required written back (29,36) Operating cash flows before working capital changes (Increase) / decrease in trade receivables (Increase) / decrease in inventories (Increase) / decrease in loans and advances and other assets (Increase) / decrease in loans and advances and other assets (Increase) / decrease in inventories (Increase) / decrease in loans and advances and other assets (Increase) / decrease in loans and advances and other assets (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase) / decrease in trade payables, other liabilities and provisions (Increase)	Discount received from vendor	1,100	, , , , , ,
Provision for doubtful debts / advances Bad debts written off Provision for non-moving inventory and Inventory written-off Provision for non-moving inventory and Inventory written-off Provision for recoverable from Net Avenue Technologies Private Limited Employees Welfare Trust Unrealized foreign exchange (gain) / loss Provision for no longer required written back (2,936) Operating cash flows before working capital changes ((20,657) (Increase) / decrease in inventories (Increase) / decrease in inventories (Increase) / decrease in inventories (Increase) / decrease in loans and advances and other assets (Increase) / decrease in loans and	Employee stock options compensation expenses	1,938	7,063
Provision for doubtful debts / advances Bad debts written off Provision for non-moving inventory and inventory written-off Provision for recoverable from Net Avenue Technologies Private Limited Employees Welfare Trust Unrealized foreign exchange (gain) / loss Provision for no longer required written back Operating cash flows before working capital changes (Increase) / decrease in trade receivables (Increase) / decrease in inventories (Increase) / decrease in loans and advances and other assets Increase) / decrease in inventories (Increase) / decrease in inventories Increase / decrease in cash and cash equivalents Increase / decrease in cash and cash equivalents Increase / decrease in cash and cash equivalents	Gain on sale of investment	(750)	
Bad debts written off Provision for non-moving inventory and Inventory written-off Provision for recoverable from Net Avenue Technologies Private Limited Employees Welfare Trust Unrealized foreign exchange (gain) / loss (95) Provision for no longer required written back Operating cash flows before working capital changes (Increase) / decrease in trade receivables (Increase) / decrease in inventories (Increase) / decrease in loans and advances and other assets (Increase) / decrease in trade payables, other liabilities and provisions (I1,730) Cash generated from operating activities (Increase) / decrease in loans and advances and other assets (Increase) / decrease) in trade payables, other liabilities and provisions (I1,730) Cash generated from operating activities (Increase) / decrease) in trade payables, other liabilities and provisions (I1,730) Cash generated / (used) from operating activities (Increase) / decrease) in trade payables, other liabilities and provisions (I1,730) Cash generated / (used) from operating activities (Increase) / decrease) of reperty, Plant and Equipment and Intangible assets (Increase) / decrease) (Increase) / decrease) in decrease in inventories (Increase) / decrease) in decrease in inventories (Increase) / decrease in decrease in inventories (Increase) / decrease in loans and daventories	Provision for doubtful debts / advances	5/17/07/07	4,064
Provision for recoverable from Net Avenue Technologies Private Limited Employees Welfare Trust Unrealized foreign exchange (gain) / loss Provision for no longer required written back (2,936) Operating cash flows before working capital changes (Increase) / decrease in trade receivables (Increase) / decrease in invade receivables (Increase) / decrease in loans and advances and other assets Increase / (decrease) in trade payables, other liabilities and provisions (11,730) Cash generated from operating activities Less: Income taxes refund / (paid) Net cash generated / (used) from operating activities B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets (195) Sale of Property, Plant & Equipment (3,600) Sale of Investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds (3,600) Sale of investments in mutual funds (1,603) Interest received (1,603) Interest received (1,814) Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares - Repayment of borrowings (8,331) Proceeds from borrowings (1,499) Finance cost paid Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents			
Provision for recoverable from Net Avenue Technologies Private Limited Employees Welfare Trust Unrealized foreign exchange (gain) / loss Provision for no longer required written back (2,936) Operating cash flows before working capital changes (Increase) / decrease in trade receivables (Increase) / decrease in invade receivables (Increase) / decrease in loans and advances and other assets Increase / (decrease) in trade payables, other liabilities and provisions (11,730) Cash generated from operating activities Less: Income taxes refund / (paid) Net cash generated / (used) from operating activities B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets (195) Sale of Property, Plant & Equipment (3,600) Sale of Investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds (3,600) Sale of investments in mutual funds (1,603) Interest received (1,603) Interest received (1,814) Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares - Repayment of borrowings (8,331) Proceeds from borrowings (1,499) Finance cost paid Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents	Provision for non-moving inventory and Inventory written-off	7,388	11,693
Wetrate Trust Unrealized foreign exchange (gain) / loss Provision for no longer required written back (2,936) Operating cash flows before working capital changes (Increase) / decrease in trade receivables (Increase) / decrease in inventories 18,791 (Increase) / decrease in inventories 10,258 Increase / (decrease) in trade payables, other liabilities and provisions (11,730) Cash generated from operating activities (2,944) Less: Income taxes refund / (paid) 352 Net cash generated / (used) from operating activities B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets (195) Sale of Property, Plant & Equipment 13 Purchase of investments in mutual funds Sale of investments in mutual funds (3,600) Sale of investments in mutual funds (1,603) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings (8,331) Proceeds from borrowings (8,331) Proceeds from borrowings (1,499 Finance cost paid Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents 5,690		5500000	11,000
Provision for no longer required written back Operating cash flows before working capital changes (Increase) / decrease in trade receivables (Increase) / decrease in inventories (Increase) / decrease in inventories (Increase) / decrease in loans and advances and other assets Increase / (decrease) in trade payables, other liabilities and provisions (I1,730) Cash generated from operating activities Less: Income taxes refund / (paid) Net cash generated / (used) from operating activities B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets Sale of Property, Plant & Equipment 13 Purchase of investments in mutual funds Sale		5,840	1
Operating cash flows before working capital changes (Increase) / decrease in trade receivables (Increase) / decrease in inventories 18,791 (Increase) / decrease in loans and advances and other assets Increase / (decrease) in trade payables, other liabilities and provisions (I1,730) Cash generated from operating activities Less: Income taxes refund / (paid) Net cash generated / (used) from operating activities Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets (195) Sale of Property, Plant & Equipment 13 Purchase of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds (1,603) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings (8,331) Proceeds from borrowings (610) Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents 5,690	Unrealized foreign exchange (gain) / loss	(95)	(47)
(Increase) / decrease in trade receivables (Increase) / decrease in inventories (Increase) / decrease in cash and cash equivalents	Provision for no longer required written back	(2,936)	-
(Increase) / decrease in inventories (Increase) / decrease in loans and advances and other assets Increase) / decrease in loans and advances and other assets Increase / (decrease) in trade payables, other liabilities and provisions (I1,730) Cash generated from operating activities (2,944) Less: Income taxes refund / (paid) Net cash generated / (used) from operating activities B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets Sale of Property, Plant & Equipment Increase of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds Interest received Interest received Interest received Interest received C. Cash flows from financing activities C. Cash flows from financing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Repayment of borrowings Interest received Intere	Operating cash flows before working capital changes	(20,657)	7,042
(Increase) / decrease in loans and advances and other assets Increase / (decrease) in trade payables, other liabilities and provisions (11,730) Cash generated from operating activities (2,944) Less: Income taxes refund / (paid) 352 Net cash generated / (used) from operating activities (2,592) B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets (195) Sale of Property, Plant & Equipment 13 Purchase of investments in mutual funds (3,600) Sale of investments in mutual funds (1,603) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities C. Cash flows from financing activities C. Cash flows from borrowings (8,331) Proceeds from borrowings (8,331) Proceeds from borrowings (1,499) Finance cost paid (610) Net cash generated / (used) from financing activities 5,690	Increase) / decrease in trade receivables	395	9,051
Increase / (decrease) in trade payables, other liabilities and provisions Cash generated from operating activities Less: Income taxes refund / (paid) State cash generated / (used) from operating activities (2,944) B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets (195) Sale of Property, Plant & Equipment 13 Purchase of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds 19,295 Bank deposits (having original maturity more than three months) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Finance cost paid Net cash generated / (used) from financing activities Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents	(Increase) / decrease in inventories	18,791	5,495
Cash generated from operating activities Less: Income taxes refund / (paid) Net cash generated / (used) from operating activities Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets Sale of Property, Plant & Equipment Purchase of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds Bank deposits (having original maturity more than three months) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Proceeds from borrowings Finance cost paid Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents 5,690	(Increase) / decrease in loans and advances and other assets	10,258	62,704
Less: Income taxes refund / (paid) Net cash generated / (used) from operating activities B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets Sale of Property, Plant & Equipment Purchase of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds Bank deposits (having original maturity more than three months) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Repayment of borrowings Froceeds from borrowings Interest received C. Cash flows from financing activities Proceeds from borrowings (8,331) Proceeds from borrowings (610) Net cash generated / (used) from financing activities 5,690	ncrease / (decrease) in trade payables, other liabilities and provisions	(11,730)	(1,01,333)
B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets Sale of Property, Plant & Equipment 13 Purchase of investments in mutual funds Sale of investments in mutual funds 19,295 Bank deposits (having original maturity more than three months) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Repayment of borrowings Finance cost paid Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents 5,690	Cash generated from operating activities	(2,944)	(17,041)
B. Cash flows from investing activities Purchase of Property, Plant and Equipment and Intangible assets Sale of Property, Plant & Equipment 13 Purchase of investments in mutual funds Sale of investments in mutual funds 19,295 Bank deposits (having original maturity more than three months) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Repayment of borrowings Finance cost paid Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents 5,690	Less : Income taxes refund / (paid)	352	-
Purchase of Property, Plant and Equipment and Intangible assets Sale of Property, Plant & Equipment Purchase of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds Bank deposits (having original maturity more than three months) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Repayment of borrowings Finance cost paid Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents (195) 13 14 15 15 16 17 18 18 19 19 19 19 19 19 19 19	Net cash generated / (used) from operating activities	(2,592)	(17,041)
Purchase of Property, Plant and Equipment and Intangible assets Sale of Property, Plant & Equipment Purchase of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds Bank deposits (having original maturity more than three months) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Repayment of borrowings Finance cost paid Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents (195) 13 14 15 15 16 17 18 18 19 19 19 19 19 19 19 19	The state of the s		
Purchase of Property, Plant and Equipment and Intangible assets Sale of Property, Plant & Equipment Purchase of investments in mutual funds Sale of investments in mutual funds Sale of investments in mutual funds Bank deposits (having original maturity more than three months) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Repayment of borrowings Finance cost paid Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents (195) 13 149 (1,603) 1,814 15,724 15,724 16,03) 18,341 19,295 10,603	B. Cash flows from investing activities		
Sale of Property, Plant & Equipment Purchase of investments in mutual funds Sale of investments in mutual funds 19,295 Bank deposits (having original maturity more than three months) Interest received 1,814 Net cash generated / (used) from investing activities 15,724 C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Repayment of borrowings 1,499 Finance cost paid Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents 5,690	Purchase of Property, Plant and Equipment and Intangible assets	(195)	(439)
Purchase of investments in mutual funds Sale of investments in mutual funds Bank deposits (having original maturity more than three months) Interest received Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Repayment of borrowings Finance cost paid Net cash generated / (used) from financing activities (610) Net cash generated / (used) from financing activities Total (a.600) Repayment of borrowings (8.331) (610) Net cash generated / (used) from financing activities (7,442)	200 BEST 1986 (2007) 전 10 10 10 10 10 10 10 10 10 10 10 10 10	0.000	
Bank deposits (having original maturity more than three months) Interest received Net cash generated / (used) from investing activities 15,724 C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings (8,331) Proceeds from borrowings Finance cost paid Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents 5,690	1800년 1800년 1918년 1918	(3,600)	(1,14,998)
Interest received Net cash generated / (used) from investing activities 15,724 C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Proceeds from borrowings Finance cost paid Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents 1,814 15,724 (8,331) (8,331) (610) Net cash generated / (used) from financing activities 7,442)	Sale of investments in mutual funds	19,295	63,000
Interest received Net cash generated / (used) from investing activities 15,724 C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Proceeds from borrowings Finance cost paid Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents 1,814 15,724 (8,331) (8,331) (610) Net cash generated / (used) from financing activities 7,442)	Bank deposits (having original maturity more than three months)	(1,603)	
Net cash generated / (used) from investing activities C. Cash flows from financing activities Proceeds from issue of shares Repayment of borrowings Proceeds from borrowings Finance cost paid Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents 15,724 15,724 C. Cash flows from financing activities		VANDOSSIA	1,424
Proceeds from issue of shares Repayment of borrowings Proceeds from borrowings Finance cost paid Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents - (8,331) (610) (7,442)	Net cash generated / (used) from investing activities		(55,839)
Proceeds from issue of shares Repayment of borrowings Proceeds from borrowings Finance cost paid Net cash generated / (used) from financing activities Net increase / (decrease) in cash and cash equivalents - (8,331) (610) (7,442)	C. Cash flows from financing activities		
Repayment of borrowings (8,331) Proceeds from borrowings 1,499 Finance cost paid (610) Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents 5,690	[2] [2] 14 [2] 15 [2]		91,849
Proceeds from borrowings Finance cost paid Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents 5,690		(8.331)	(17,205)
Finance cost paid (610) Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents 5,690			3,420
Net cash generated / (used) from financing activities (7,442) Net increase / (decrease) in cash and cash equivalents 5,690		- COOP-000	
	Net increase / (decrease) in cash and cash equivalents	5 690	3,435
4,024		35555555	589
Cash and cash equivalents at the end of the year 9,714			4,024

For NET AVENUE TECHNOLOGIES LTD

CIN: U72900TN2001PLC047220

New No. 16, Old No. 13, 1St Floor, Prithvi Avenue, Alwarpet, Teynampet, Chennai - 600018

Email id: accounts@cbazaar.com; Website: www.natl.in



Notes to Audited Standalone Financial Results for the year ended 31 March 2025

(₹ In thousands)

- 1 The above standalone financial results for the half year and year ended March 31, 2025 of Net Avenue Technologies Limited ('the Company') have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 29, 2025, in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
- 2 The standalone financial results have been prepared in accordance with the Indian Generally Accepted Accounting Principles ('IGAAP') under historical cost convention on the accrual basis. IGAAP comprises mandatory Accounting Standards ('AS') as prescribed under Section 133 of the Companies Act, 2013, ('Act') read with Companies (Accounts) Rules, 2021, as amended from time to time issued thereunder and other accounting principles generally accepted in India, to the extent applicable.
- 3 The Company has not adopted India Accounting Standard (Ind AS) in terms of exemption available to companies listed in SME platform.
- 4 The figures for the half year ended March 31, 2025 and March 31, 2024, are the balancing figures between audited figures in respect of the full financial year ended March 31 and the figures up to September 30 of the relevant financial years.
- 5 The Company operates in a single operating segment as per AS-17 "Segment Reporting" and hence separate segment disclosures have not been furnished.
- 6 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits has received Presidential assent and has been published in the Gazette of India. However, the effective date of the Code and final rules for quantifying the financial impact are yet to be notified. The Company will assess the impact of the Code when relevant provisions are notified and will record related impact, if any, in the period the Code becomes effective.
- 7 Earnings per share for the half year ended March 31, 2025, September 30, 2024, March 31, 2024 have been calculated for the Six months and not annualized.
- 8 The Statutory Auditors of the Company have carried out the Audit of the above financial results and have issued an unmodified audit opinion on the same
- 9 The previous year figures have been re-grouped, re-cast and re-arranged wherever considered necessary to make it comparable to the classification of current period.

For and on behalf of the Board of Directors of Net Avenue Technologies Limited

RAJESH NAHAR Managing Director

Lajur Nel

DIN: 01015059

Place : Chennai Date : May 29, 2025

