



ATN International Limited

27th May, 2024

To,
The Secretary,
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata – 700 001
Scrip Code : 11047

To,
The Asst. General Manager – Listing
The National Stock Exchange of India
Ltd.
Plot No. C/1, Block-G,
Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051
Scrip Code : ATNINTER

To,
The Asst. General Manager,
Department of Corporate Services,
BSE Ltd.
25th Floor, Phirozjeejeeboy Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code : 511427

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, Please find enclosed herewith a copy of Annual Audited Standalone Financial Results along with Auditor's Report of the Company for the Financial Year ended 31st March, 2024 which has been approved by the Board of Directors in their meeting held today i.e., Monday, 27^h May, 2024.

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company have issued the Audit Report on Standalone Audited Financial Statements of the Company for the Financial Year ended 31st March, 2024 with unmodified opinion.

The said results will be duly published in the newspaper as required by Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the company www.atninternational.in

The Board meeting commenced at 12:00 P.M. and concluded at 6:30 P.M.

Kindly take the aforesaid information on record and oblige.

Thanking you,

yours faithfully,

For **ATN International Limited**

Santosh Kumar Jain

Santosh Kumar Jain
(Managing Director)
DIN : 00174235



Regd. Office : 10 Princep Street, 2nd Floor, Kolkata - 700072
Email : atninternationallimited@gmail.com (old: info@atninternational.co.in)
website : www.atninternational.in
Phone : 91-33-4002 2880, Fax : 91-33-2237 9053
CIN : L65993WB1983PLC080793



INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
ATN International Ltd

1. We have audited the accompanying Statement of Financial Results of ATN International Ltd ("the Company") for the year ended March 31, 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement, which is the responsibility of the company's management and approved by the Board of Directors of the Company, has been prepared on the basis of related financial statements which have been prepared in accordance with the Accounting Standards prescribed, under Section 133 of the Companies Act, 2013, read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement(s).

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and fair presentation of the statement that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the statements.



4. In our opinion and to the best of our information and according to the explanation given to us, the statement:

- a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (b) gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2024.

5. The statement includes the Results for the quarter ended 31st March, 2024 being the balancing figure between audited figures in respect of the full financial year ended 31st March 2024 and the published year to date figures up to the end of the third quarter of the current financial year which were subject to limited review by us.

Our report is not modified in respect of this matter.

FOR JAIN SONU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN – 324386E



Kolkata
Date – 27th May, 2024

(CA Sonu Jain)
Partner
Membership No – 060015

UDIN - 24060015BKBZWW9554

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signed by
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ATN INTERNATIONAL LIMITED

Regd Office : 10, Princep Street, 2nd Floor, Kolkata - 700072

Email : atninternationallimited@gmail.com, website : www.atninternational.in. Phone No.033-40022880, Fax : 91-33-22379053

CIN : L65993WB1983PLC080793

(Rs. In Lacs)

Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2024					
Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Revenue from Operations	-	-	-	2.93	-
2 Other Income	4.18	2.84	5.08	16.60	13.70
3 Total Income (1+2)	4.18	2.84	5.08	19.53	13.70
4 Expenditure					
a) Cost of Raw Materials Consumed	-	-	-	-	-
b) Purchase of Stock in Trade	-	-	-	-	-
c) Change in Inventories of Finished goods Stock in Trade and work in progress.	-	-	-	-	-
d) Employee Benefit Expense	7.53	4.53	5.49	20.74	18.49
e) Finance Cost	-	-	-	-	-
f) Depreciation and Amortisation Expense	0.01	0.01	0.06	0.13	0.23
g) Other Expenses	4.11	3.97	5.60	26.77	37.53
h) One Time Settlement Of REC	-	-	10.84	-	10.84
Total Expenditure (a+h)	11.65	8.51	21.99	47.64	67.09
5 Profit/Loss before Tax (3-4)	(7.47)	(5.67)	(16.91)	(28.11)	(53.39)
6 Tax Expense					
a) Current Tax	-	-	-	-	-
b) Prior Period Expenditure	-	-	-	-	-
7 Net Profit/Loss after Tax(VII-VIII)	(7.47)	(5.67)	(16.91)	(28.11)	(53.39)
8 Other Comprehensive Income/(Loss)					
Items that will not be re-classified subsequently to the statement of profit and loss(net of tax)	-	-	-	-	-
Items that will be re-classified subsequently to the statement of profit and loss(net of tax)	-	-	-	-	-
9 Total Other Comprehensive Income/(Expense)	-	-	-	-	-
10 Paid Up Equity Share Capital (of Rs. 4/- each)	1,578.00	1,578.00	1,578.00	1,578.00	1,578.00
11 Earnings per equity Share (Basic & Diluted) in Rs. 4/- each (Not annualised)	(0.02)	(0.01)	(1.04)	(0.07)	(1.13)

NOTE :

- The above Audited financial results were reviewed by the Audit Committee and approved at the meeting held on 27th May, 2024 and Subject to limited review by the statutory Auditors of the Company.
- The above financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with companies (Indian Accounting Standards) rules, 2015 as amended.
- The Company adopted Indian Accounting Standards("Ind AS") from 1st April, 2017 and accordingly , the transition was carried out from the Accounting principles generally accepted in india as specified under section 133 of the Companies Act, 2013 read with rule 7 of the companies (accounts) rule, 2014 (Previous GAAP), accordance with Ind IN As - IOI " First time adoption Indian Accounting Standards".
- Previous period's figures have been re-grouped/ re-arranged where necessary to confirm to current period's classification.
- Since the Company operates in one segment only, therefore segment wise details is not applicable.


Place : Kolkata
Date: 27.05.2024

On behalf of the Board of Directors
For ATN International Limited
Santosh Kumar Jain
Santosh Kumar Jain
Managing Director
DIN : 00174235



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STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31.03.2024
(Rs in lacs)

<u>Particulars</u>	31.03.2024	31.03.2023
ASSETS		
NON CURRENT ASSETS		
Property Plant & equipment	38.69	38.82
FINANCIAL ASSETS		
Investments	44.33	44.33
Loans	3.17	3.17
Other Financial Assets	25.77	75.55
Non Financial assets		
Investment Property	-	-
CURRENT ASSETS		
Current Tax Asset (Net)	4.06	1.47
Other Current assets	3.89	3.24
FINANCIAL ASSETS		
-Trade Receivables	5.44	2.58
Cash & Cash equivalents	10.37	11.13
Total Assets	135.73	180.29
EQUITY & LIABILITIES		
Equity Share Capital	1,578.00	1,578.00
Other Equity	(2,335.41)	(2,307.30)
LIABILITIES		
CURRENT LIABILITIES		
Trade Payable	88.19	127.55
NON FINANCIAL LIABILITIES		
Loan	18.55	433.55
Deferred Tax Liability (Net)	0.34	0.34
Other Financial Liabilities	773.96	334.95
Other Current Liabilities	12.10	13.20
Total Liabilities and Equity	135.73	180.29
For and behalf of the Board of Directors For ATN International Limited		
	<i>Santosh Kumar Jain</i>	
Place: Kolkata Date: 27.05.2024	SANTOSH KUMAR JAIN Managing Director DIN No. 00174235	

ATN INTERNATIONAL LIMITED

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Statement of Cash Flow for the year ended 31st March, 2024

(Rs. In Lacs)

Particulars	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Cash flows from operating activities		
Profit / (Loss) before taxation	(28.11)	(53.39)
Adjustments for:		
Depreciation & Amortisation Expenses	0.13	0.23
Interest Income for Prior Period	-	-
Profit / (Loss) on the sale of other intangible assets	-	-
Operating Profit before Working capital changes:	(27.98)	(53.16)
Movements in Working Capital		
(Increase)/Decrease in trade and other financial assets	44.32	99.61
(Increase) in other current assets	(0.65)	241.16
Increase in trade and other non financial liabilities	398.55	233.55
Cash generated from operations	414.24	521.16
Income taxes paid	-	-
Net cash from operating activities(1)	414.24	521.16
Cash flows from investing activities		
Proceeds from sale of other intangible assets	-	-
Acquisition of investments	-	-
Net cash used in investing activities(2)	-	-
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Payment of long-term borrowings	(415.00)	(520.00)
Net cash used in financing activities(3)	(415.00)	(520.00)
Net increase in cash and cash equivalents (1+2+3)	(0.76)	1.16
Cash and cash equivalents at beginning of period	11.13	9.97
Cash and cash equivalents at end of period	10.37	11.13
	-	-
Cash & Cash Equivalent comprise :		
Cash on hand	0.38	0.26
Balance with banks on Current Account	9.99	10.87



For and behalf of the Board of Directors
For ATN International Limited

Santosh Kumar Jain

SANTOSH KUMAR JAIN
Managing Director
DIN No. 00174235

Place: Kolkata
Date: 27.05.2024

ATN INTERNATIONAL LIMITED

Related Party Disclosure for half year ended on 01.04.2023 to 31.03.2024

Related Party Disclosures in keeping with Indian Accounting Standard (Ind AS 24)

A	Key Managerial Person	Designation
1	Santosh Kumar Jain	Managing Director
2	Sandeep Dey	CFO
3	Amitava Das	Company Secretary
4	Niladri Bihari Barik	Director
5	Pranab Chakraborty	Director
6	Krishna Banerjee	Director
7	Madhu Barnwal	Director
8	Rohit Sahu	Director

B Enterprise over which Company has Significant Influence

	PARTICULARS	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
		Debit	Credit	Purchase of Shares	Sales of Shares	Debit	Credit	Debit	Credit
1	AMLUCKIE INVESTMENT CO LTD	-	12.00	-	-	-	45.00	-	57.00
2	ARISSAN ENERGY LTD	-	-	-	-	10.00	10.00	-	-
3	BLUE CHIP INDIA LTD	2.27	-	-	-	0.66	0.30	2.64	-
4	GANESH VINCOM PVT LTD	-	30.00	-	-	-	-	-	30.00
5	HERALD COMMERCE LTD	-	-	-	-	-	2.50	-	2.50
6	SILICON VALLEY INFOTECH LTD	-	125.59	-	-	39.64	0.07	-	86.03

C Transaction With Related Parties

Sno	Related Party	Nature Of Transaction	Value of Transactions
1	Mr Sandeep Dey	Remuneration and Other Benefits	NIL
2	Mr Amitava Das	Remuneration and Other Benefits	0.36

Declaration :

(i) We confirm that all the Related Party Transaction are at Arm's Length Price

	PARTICULARS	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
		Debit	Credit	Purchase of Shares	Sales of Shares	Debit	Credit	Debit	Credit
PROMOTORS									
	1 LALITA JAIN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	2 ARIHANT JAIN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
PROMOTORS GROUP									
	1 BLUE CHIP INDIA LTD	2.27	-	-	-	0.66	0.30	2.64	-
	2 SAVERA TRADERS LTD	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

