



ATN International Limited

9th November, 2020

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, Phiroz Jeejeeboy 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 Unaudited Financial Results along with Limited Review Report of the Company for the quarter and half year ended 30th September, 2020 which has been approved by the Board of Directors in their meeting held today i.e., Monday, 9th November, 2020.

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.co.in

The Board meeting commenced at 04.30 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



10, Princep Street, 2nd Floor, Kolkata - 700 072, India
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E-mail : info@atninternational.co.in
Website : www.atninternational.co.in
CIN : L65993WB1983PLC080793



Jain Sonu & Associates

CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

58, Mahatma Gandhi Road, Tower 5,
Alcove Tower Flat 2B, Diamond City
South Tollygunge Karanamoyee,
Kolkata- 700 041, (W.B.)
☎ : 9830285088
Office : ☎ (033) 4060-5306
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To THE BOARD OF DIRECTORS OF
ATN INTERNATIONAL LTD

We have reviewed the accompanying statement of unaudited financial results of ATN INTERNATIONAL LTD for the quarter & Half Year ended 30.09.2020. This statement is the responsibility of the company's management and has been approved by the Board of Director. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement are free of material misstatement. A review is limited primarily to inquires of the company personnel and analytical procedure applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Clause 33 of the SEBI(Listing Obligation & Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Sonu & Associates
Chartered Accountants



CA Sonu Jain
Partner
Membership No-060015

Place - Kolkata
Date - 09/11/2020

UDIN: 20060015AAAA04167

ATN INTERNATIONAL LIMITED
 Regd Office : 10, Princep Street, 2nd Floor, Kolkata - 700072
 Email : info@atninternational.co.in, website : www.atninternational.co.in. Phone No.033-40022880, Fax : 91-33-22379053
 CIN : L65993WB1983PLC080793

(Rs. in Laacs)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

| Particulars | QUARTER ENDED | | | | Half Year Ended | | Year Ended |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|------------|
| | 30.09.2020 (UNAUDITED) | 30.06.2020 (UNAUDITED) | 30.09.2019 (UNAUDITED) | 30.09.2020 (UNAUDITED) | 30.09.2019 (UNAUDITED) | 31.03.2020 (AUDITED) | |
| 1 Revenue from Operations | 0.56 | 0.56 | 4.12 | 1.13 | 8.25 | 20.94 | |
| 2 Other Income | - | - | - | - | - | 0.21 | |
| 3 Total Income (1+2) | 0.56 | 0.56 | 4.12 | 1.13 | 8.25 | 21.14 | |
| 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 | 3.97 | 5.01 | 5.43 | 8.98 | 10.56 | 23.38 | |
| e) Finance Cost | - | - | - | - | - | - | |
| f) Depreciation and Amortisation Expense | 0.06 | 0.05 | 0.06 | 0.12 | 0.12 | 0.23 | |
| g) Other Expenses | 2.84 | 10.18 | 4.08 | 13.02 | 39.56 | 24.29 | |
| Total Expenditure (a+g) | 6.87 | 15.24 | 9.57 | 22.12 | 50.24 | 47.90 | |
| 5 Profit/Loss before Tax (3-4) | (6.31) | (14.68) | (5.45) | (20.99) | (41.99) | (26.76) | |
| 6 Tax Expense | - | - | - | - | - | - | |
| a) Current Tax | - | - | - | - | - | - | |
| b) Prior Period Expenditure | - | - | - | - | - | (25.00) | |
| 7 Net Profit/Loss after Tax (VII-VIII) | (6.31) | (14.68) | (5.45) | (20.99) | (41.99) | (51.76) | |
| 8 Other Comprehensive Income/(Loss) | | | | | | | |
| Items that will not be re-classified subsequently to the statement of profit and loss (net of tax) | - | - | - | - | - | - | |
| 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 | 1,578.00 | |
| 11 Earnings per equity Share (Basic & Diluted) in Rs. 4/- each (Not annualised) | (0.02) | (0.04) | (0.01) | (0.05) | (0.11) | (0.13) | |



NOTE :

1 The above Unaudited financial results were reviewed by the Audit Committee and approved at the meeting held on 9th November, 2020 and Subject to limited review by the statutory Auditors of the Company.

2 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.

3 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), in accordance with Ind As - IOI " First time adoption Indian Accounting Standards".

4 Previous period's figures have been re-grouped/ re-arranged where necessary to confirm to current period's classification.

5 Since the Company operates in one segment only, therefore segment wise details is not applicable.

On behalf of the Board of Directors
For ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235



Place : Kolkata
Date: 09.11.2020

ATN INTERNATIONAL LIMITED

**STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2020
(Rs. In Lacs)**

| PARTICULARS | (Rs in Lacs) | |
|--|------------------|------------------|
| | As at 30.09.2020 | As at 31.03.2020 |
| ASSETS | | |
| Non-current assets | | |
| (a) Property, Plant and Equipment | 62.93 | 62.95 |
| (b) Other Intangible assets | 0.27 | 0.33 |
| (c) Financial Assets | | |
| (i) Investments | 616.00 | 616.00 |
| (ii) Loans | 3.17 | 3.17 |
| (iii) Others Financial Asset | 65.05 | 65.05 |
| (d) Assets held for sale and discontinued operations | 79.11 | 79.11 |
| Current assets | | |
| (a) Financial Assets | | |
| (i) Trade receivables | 0.62 | 0.40 |
| (ii) Cash and cash equivalents | 12.64 | 13.18 |
| (iii) Others Financial Asset | - | - |
| (b) Current Tax assets (net) | 2.20 | 2.09 |
| (c) Other current assets | 244.19 | 246.33 |
| Total Assets | 1,086.18 | 1,088.61 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share capital | 1,578.00 | 1,578.00 |
| (b) Other Equity | (1,789.86) | (1,768.87) |
| LIABILITIES | | |
| 1) Non-current liabilities | | |
| (a) Deferred tax liabilities (net) | 0.34 | 0.34 |
| 2) Current liabilities | | |
| (a) Financial Liabilities | | |
| i) Borrowing | 953.55 | 953.55 |
| (ii) Trade payables | 265.01 | 261.33 |
| (iii) Other financial liabilities | 4.81 | 50.90 |
| (b) Other current liabilities | 74.33 | 13.36 |
| Total Equity and Liabilities | 1,086.18 | 1,088.61 |

On behalf of the Board of Directors
For ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235



Place : Kolkata
Date: 09.11.2020

ATN INTERNATIONAL LIMITED

Statement of Cash Flow for the half year ended September 30th,2020 (Rs in lakhs)

| Particulars | Half Year Ended 30th , September 2020 | Half Year Ended 30th , September 2019 |
|---|--|--|
| Cash flows from operating activities | | |
| Profit / (Loss) before taxation | (20.99) | (41.99) |
| Adjustments for: | | |
| Depreciation & Amortisation Expenses | 0.12 | 0.12 |
| Investment income | - | - |
| Interest expense | - | - |
| Profit / (Loss) on the sale of other intangible assets | - | - |
| Operating Profit before Working capital changes: | (20.87) | (41.87) |
| Movements in Working Capital | | |
| (Increase)/Decrease in trade and other financial assets | (0.04) | (0.96) |
| (Increase) in other current assets | 1.81 | (2.94) |
| Increase in trade and other financial liabilities | 18.56 | 48.55 |
| Cash generated from operations | (0.54) | 2.78 |
| Income taxes paid | - | - |
| Net cash from operating activities(1) | (0.54) | 2.78 |
| 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 | - | - |
| Net cash used in financing activities(3) | - | - |
| Net increase in cash and cash equivalents(1+2+3) | (0.54) | 2.78 |
| Cash and cash equivalents at beginning of period | 13.18 | 9.36 |
| Cash and cash equivalents at end of period | 12.64 | 12.14 |
| Cash & Cassh Equivalent comprise : | | |
| Cash on hand | 1.72 | 3.19 |
| Balance wirh banks on curremt account | 10.92 | 8.95 |

By Order of the Board of Director
For ATN INTERNATIONAL LTD

Santosh Kumar Jain

(SANTOSH KUMAR JAIN)

DIN NO : 00174235



Place - Kolkata

Date - 09.11.20