



ATN International Limited

8th November, 2023

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 Unaudited Financial Results along with Limited Review Report of the Company for the quarter and half year ended 30th September, 2023 which has been approved by the Board of Directors in their meeting held today i.e., Wednesday, 8th November, 2023.

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 3.30 P.M.

This is for your perusal, necessary action and record.

Thanking you,

Yours faithfully,
For **ATN International Limited**

Santosh Kumar Jain

Santosh Kumar Jain
(Managing Director)
DIN: 00174235



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Phone : 91-33-4002 2880, Fax : 91-33-2237 9053
CIN : L65993WB1983PLC080793



Jain Sonu & Associates

CHARTERED ACCOUNTANTS

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Alcove Tower Flat 2B, Diamond City
South Tollygunge Karunamoyee.
Kolkata- 700 041, (W.B.)
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LIMITED REVIEW REPORT

**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 Half Year ended 30.09.2023. 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 inquiries 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
FRN 324386E



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CA Sonu Jain
Partner

Membership No-060015

Place – Kolkata

Date – 08/11/2023

UDIN: 23060015 B6W4FP3359

(Rs. in Lacs)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Particulars	QUARTER ENDED			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1 Revenue from Operations	-	-	-	-	-	-
2 Other Income	7.04	4.05	1.40	11.09	2.81	13.70
3 Total Income (1+2)	7.04	4.05	1.40	11.09	2.81	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	4.37	4.20	4.61	8.67	8.56	18.49
e) Finance Cost	-	-	-	-	-	-
f) Depreciation and Amortisation Expense	0.06	0.06	0.06	0.12	0.12	0.23
g) Other Expenses	3.52	15.07	9.17	18.65	23.31	37.53
h) Loss in Long Term Investment	-	-	-	-	-	10.84
Total Expenditure (a+g)	7.95	19.33	13.84	27.44	31.99	67.09
5 Profit/Loss before Tax (3-4)	(0.90)	(15.28)	(12.44)	(16.34)	(29.18)	(53.39)
6 Tax Expense						
a) Current Tax	-	-	-	-	-	-
b) Prior Period Expenditure	-	-	-	-	-	-
7 Net Profit/Loss after Tax(VII-VIII)	(0.90)	(15.28)	(12.44)	(16.34)	(29.18)	(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	1,578.00
11 Earnings per equity Share (Basic & Diluted) in Rs. 4/- each (Not annualised)	(0.01)	(0.04)	(0.03)	(0.04)	(0.07)	(0.13)

NOTE :

- The above Unaudited financial results were reviewed by the Audit Committee and approved at the meeting held on 08th November, 2023 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), in accordance with Ind As - IOI "First time adoption of 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.
- The figures for the quarter ended 30th June,2023 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures upto nine months of the relevant financial year.

On behalf of the Board of Directors
For ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235

Place : Kolkata
Date: 08th November, 2023



ATN INTERNATIONAL LIMITED

STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2023

(Rs. In Lacs)

PARTICULARS	(Rs in Lacs)	
	As at 30th Sept 2023	As at 31st March 2023
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	38.68	38.69
(b) Other Intangible assets	0.03	0.13
(c) Non Financial Assets	-	-
(i) Investments	44.33	44.33
(ii) Loans	4.19	3.17
(iii) Others Financial Asset	30.10	75.55
(d) Assets held for sale and discontinued operations	-	-
Current assets		
(a) Financial Assets		
(i) Trade receivables	0.89	2.58
(ii) Cash and cash equivalents	15.30	11.13
(iii) Others Financial Asset	-	-
(b) Current Tax assets (net)	-	1.47
(c) Other current assets	3.61	3.24
Total Assets	137.13	180.29
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,578.00	1,578.00
(b) Other Equity	(2,323.64)	(2,307.29)
LIABILITIES		
CURRENT LIABILITIES		
Trade payables	87.98	127.55
Other Current Liabilities	14.51	13.20
NON FINANCIAL LIABILITIES		
Deferred tax liabilities (net)	0.34	0.34
Loan	163.55	433.55
Other financial liabilities	616.39	334.95
Other Non Financial Liabilities	-	-
Total Equity and Liabilities	137.13	180.29



On behalf of the Board of Directors
For ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain

Managing Director

DIN : 00174235

Place : Kolkata

Date: 08.11.2023

ATN INTERNATIONAL LIMITED

Statement of Cash Flow for the half year ended September 30th,2023 (Rs in lakhs)

Particulars	Half Year Ended 30th , September 2023	Half Year Ended 30th , September 2022
Cash flows from operating activities		
Profit / (Loss) before taxation	(16.34)	(29.18)
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:	(16.23)	(29.06)
Movements in Working Capital		
(Increase)/Decrease in trade and other financial assets	47.34	(1.40)
(Increase) in other current assets	-	-
Increase in trade and other financial liabilities	(26.94)	31.16
Cash generated from operations	4.17	0.70
Income taxes paid	-	-
Net cash from operating activities(1)	4.17	0.70
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)	4.17	0.70
Cash and cash equivalents at beginning of period	11.13	9.97
Cash and cash equivalents at end of period	15.30	10.67
Cash & Cassh Equivalent comprise :		
Cash on hand	1.14	0.10
Balance wirh banks on curremt account	14.16	10.57



By Order of the Board of Director
For ATN INTERNATIONAL LTD

Santosh Kumar Jain

(SANTOSH KUMAR JAIN)

DIN NO : 00174235

Place - Kolkata

Date - 08.11.2023

ATN INTERNATIONAL LIMITED

Related Party Disclosure for the year ended on 01.04.2023 to 30.09.2023

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
9	Suruchi Jian (Appoint 23.08.2023)	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	-	12.44	-	-	-	45.00	-	57.44
2	ARISSAN ENERGY LTD	-	-	-	-	10.00	10.00	-	-
3	ABHIRUCHI VISION PVT LTD	-	40.00	-	-	-	-	-	40.00
4	GANESH VINCOM PVT LTD	-	30.00	-	-	-	-	-	30.00
5	BLUE CHIP INDIA LTD	2.23	-	-	-	0.19	-	2.42	-
6	SILICON VALLEY INFOTECH LTD	-	124.93	-	-	38.93	-	-	86.00

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

		OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
	PARTICULARS	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	2.23	-	-	-	0.19	-	2.42	-
2	SAVERA TRADERS LTD	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Place : Kolkata

Date: 08th November, 2023



For ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain

Managing Director

DIN : 00174235