



ATN International Limited

7th November, 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 Unaudited Financial Results along with Limited Review Report of the Company for the quarter and half year ended 30th September, 2024 which has been approved by the Board of Directors in their meeting held today i.e., Thursday, 7th November, 2024.

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 10.00 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



Regd. Office : 10 Princep Street, 2nd Floor, Kolkata - 700072
Email : atninternationallimited@gmail.com (old: info@atninternational.co.in)
website : www.atninternational.in
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Limited Review Report on unaudited financial results of ATN International Limited for the quarter and six months ended 30th September, 2024, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to
The Board of Directors

ATN International Limited

1. We have reviewed the accompanying statement of unaudited financial results of ATN International Limited for the quarter and six months ended 30th September, 2024 ("the Statement) attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (the Regulation) as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July 2019 ("the circular").

2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting ("Ind AS 34"), as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation) as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July 2019 ("the circular") including the manner in which it is to be disclosed, or that it contains any material misstatement.





DEOKI BIJAY & CO.
Chartered Accountants

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4, Fairlie Place, Kolkata - 700 001
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5. The standalone financial results of the Company for the quarters ended June 30, 2024, September 30, 2023 and the year to date results for the period April 01, 2023 to September 30, 2023, were reviewed by other firm of chartered accountants who issued their unmodified conclusion, vide their reports dated August 16, 2024 and November 8, 2023 respectively. The standalone financial statements of the Company for the year ended March 31, 2024, were audited by other firms of chartered accountants, who issued an unmodified opinion vide their report dated May 27, 2024.

Our conclusion is not modified in respect of this matter.

Place: Kolkata

Date: 07th day of November, 2024



For **Deoki Bijay & Co.**
Chartered Accountants
F.R.N. 313105E

(CA D. N. Agrawal)

Partner

Memb. No. 051157

UDIN -24051157BKFQHM9861

ATN INTERNATIONAL LIMITED

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

Email : info@atninternational.co.in, website : www.atninternational.in. Phone No.033-40022880, Fax : 91-33-22379053

CIN : L65993WB1983PLC080793

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

(Rs. in Lacs)

Particulars	QUARTER ENDED			Six Months Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1 Revenue from Operations	-	-	-	-	-	2.93
2 Other Income	2.67	11.84	7.04	14.50	11.09	16.60
3 Total Income (1+2)	2.67	11.84	7.04	14.50	11.09	19.53
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	2.64	3.12	4.37	5.77	8.67	20.74
e) Finance Cost	-	-	-	-	-	-
f) Depreciation and Amortisation Expense	0.08	-	0.06	0.08	0.12	0.13
g) Other Expenses	2.16	13.32	3.52	15.49	18.65	26.77
Total Expenditure	4.89	16.45	7.95	21.34	27.44	47.64
5 Profit/Loss before Tax (3-4)	(2.22)	(4.62)	(0.90)	(6.84)	(16.34)	(28.11)
6 Tax Expense						
a) Current Tax	-	-	-	-	-	-
b) Prior Period Expenditure	-	-	-	-	-	-
7 Net Profit/Loss after Tax (VII-VIII)	(2.22)	(4.62)	(0.90)	(6.84)	(16.34)	(28.11)
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)	(2.22)	(4.62)	(0.90)	(6.84)	(16.34)	(28.11)
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 Other Equity				(2,342.24)	(2,323.64)	(2,335.41)
12 Earnings per equity Share (Basic & Diluted) in Rs (Not annualised)	(0.01)	(0.01)	(0.01)	(0.02)	(0.04)	(0.07)

NOTE :

- The above Unaudited financial results were reviewed by the Audit Committee and approved as the meeting held on 07th November, 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.
- Since the Company operates in one segment only, therefore segment wise details as per Ind AS 108 - "Operating Segments" is not applicable.
- The company does not have any Subsidiary/Associate/Joint Venture Company(ies), as on September 30th, 2024.
- The provision for Income tax and Deferred Tax is not made in the financial results, the same shall be provided during the year end.
- Previous period's figures have been re-grouped/ re-arranged where necessary to conform to current period's classification.

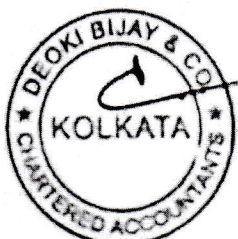


Place : Kolkata
Date: 07th November, 2024

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

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235



ATN INTERNATIONAL LIMITED

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2024

(Rs. In Lacs)

PARTICULARS	As at 30th Sept 2024 (Unaudited)	As at 30th Sept 2023 (Unaudited)	Year Ended 31st March, 2024 (Audited)
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	38.58	38.68	38.66
(b) Other Intangible assets	0.03	0.03	0.03
(c) Non Financial Assets	-	-	-
(i) Investments	70.78	74.43	70.10
(ii) Loans	3.60	4.19	3.17
Current assets			
(a) Financial Assets			
(i) Trade receivables	4.91	0.89	5.44
(ii) Cash and cash equivalents	11.16	15.30	10.37
(b) Current Tax assets (net)	6.79	-	4.06
(c) Other current assets	2.86	3.61	3.90
Total Assets	138.71	137.13	135.74
EQUITY			
(a) Equity Share capital	1,578.00	1,578.00	1,578.00
(b) Other Equity	(2,342.24)	(2,323.64)	(2,335.40)
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Trade payables	90.54	87.98	88.19
Other Current Liabilities	14.87	14.51	12.10
Non Financial Liabilities			
Deferred tax liabilities (net)	0.34	0.34	0.34
Loan	18.55	163.55	18.55
Other financial liabilities	778.65	616.39	773.96
Total Equity and Liabilities	138.71	137.13	135.74

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



Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235

Place : Kolkata
Date: 07.11.2024



ATN INTERNATIONAL LIMITED
Statement of Cash Flow for the six months ended September 30th, 2024

(Rs in lakhs)

Particulars	Half Year Ended 30th, September 2024 (Unaudited)	Half Year Ended 30th, September 2023 (Unaudited)	Year Ended 31st March, 2024 (Audited)
Cash flows from operating activities			
Profit / (Loss) before taxation	(6.84)	(16.34)	(28.11)
Adjustments for:			
Depreciation & Amortisation Expenses	0.08	0.12	0.13
Investment income	-	-	-
Interest expense	-	-	-
Profit / (Loss) on the sale of other intangible assets	-	-	-
Operating Profit before Working capital changes:	(6.76)	(16.23)	(27.98)
Movements in Working Capital			
(Increase)/Decrease in trade and other financial assets	(3.32)	47.34	44.32
(Increase)/Decrease in other current assets	1.06	-	(0.65)
Increase in trade and other financial liabilities	9.81	(26.94)	398.55
Cash generated from operations	0.79	4.17	414.24
Income taxes paid	-	-	-
Net cash from operating activities(1)	0.79	4.17	414.24
Cash flows from investing activities			
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)
Net cash used in financing activities(3)	-	-	(415.00)
Net increase in cash and cash equivalents(1+2+3)	0.79	4.17	(0.76)
Cash and cash equivalents at beginning of period	10.37	11.13	11.13
Cash and cash equivalents at end of period	11.16	15.30	10.37
Cash & Cash Equivalent comprise :			
Cash on hand	0.09	1.14	0.38
Balance with banks on current account	11.07	14.16	9.99

For and On behalf of the Board of Directors
ATN INTERNATIONAL LTD

Santosh Kumar Jain

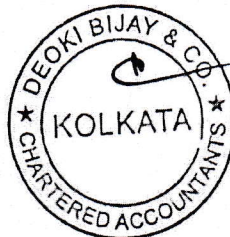
(SANTOSH KUMAR JAIN)

Managing Director

DIN NO : 00174235



Place - Kolkata
Date - 07.11.2024



ATN INTERNATIONAL LIMITED

Related Party Disclosure for the six months ended on 01.04.2024 to 30.09.2024

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	Anitava Das	Company Secretary
4	Niladri Bihari Barik	Director
5	Pranab Chakraborty	Director
6	Krishna Banerjee	Director
7	Madhu Barwal	Director
8	Rohit Sahu	Director
9	Suruchi Jain (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	-	57.44	-	-	-	-	-	57.44
2		-	-	-	-	-	1.00	-	3.30
3	HERALD COMMERCE Ltd	-	2.50	-	-	-	-	1.94	-
5	Total Expenditure	2.58	-	-	-	0.15	0.80	-	-
6	SILICON VALLEY INFOTECH LTD	-	85.30	-	-	2.64	5.00	-	87.65

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 Anitaava Das	Remuneration and Other Benefits	-

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	SAVERA TRADERS LTD								
		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Place : Kolkata
Date: 07th November, 2024



For ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235

