



ATN International Limited

Dated: 12.11.2018

The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata – 700 001

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

The Asst. General Manager
Department of Corporate Services
BSE Ltd.
25th Floor, Phiroz Jeejeeboy Towers
Dalal Street, Mumbai – 400 001

Dear Sir/Madam

Sub: Unaudited Financial Results for the quarter and half year ended 30th September, 2018

In terms of Regulation 33(3) and other applicable regulations, if any, of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed herewith a copy of Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2018, which has been approved by the Board in its meeting held today, i.e. November 12, 2018. The Board Meeting commenced at 10:30 a.m. and concluded at 04:00 p.m. today.

Also, we are enclosing herewith the Report on Limited Review of the Statement of Unaudited Financial Results of the Company for the quarter ended 30th September, 2018 conducted by the Statutory Auditors of the Company.

This is for your information and record.

Thanking you.
Yours faithfully,
For **ATN International Limited**

Santosh Kumar Jain

Santosh Kumar Jain
(Managing Director)
DIN: 00174235



Jain Sonu & Associates

CHARTERED ACCOUNTANTS

23A GURUPADA HALDER ROAD
1ST FLOOR, KOLKATA - 700 026
☎ : 40605306
Cell : 9830285088
E-mail : casonujain@gmail.com

TO WHOM IT MAY CONCERN
REVIEW REPORT

We have reviewed the accompanying statement of unaudited financial results of **M/s.ATN INTERNATIONAL LTD** for the quarter ended 30.9.2018. 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 in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accounts 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 the company personnel and an analytical procedure 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.

Based on our review conducted as above , nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results have not disclosed the information required to be disclosed in terms of Clause 33 of the SEBI (Listing obligations & Disclosure Requirements)Regulation,2015 including the way it is to be disclosed , or that it contains any material misstatement."

Place: Kolkata
Date : 12.11.2018

For Jain Sonu & Associates
Chartered Accountants
FRN. 324386E

CA SONU JAIN
Partner

Membership No:060015



(Rs in Lacs)

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30.09.2018 in compliance with Indian Accounting Standards						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
I Revenue from Operations	4.10	4.09	-	8.19	-	15.04
II Other Income	-	-	2.04	-	2.97	1.54
III Total Revenue (I+II)	4.10	4.09	2.04	8.19	2.97	16.58
IV Expenses						
a) Purchases of stock -in- trade		-	-	-	-	-
b) Change in inventories of finished goods ,Work -in- progress and stock-in-trade		-	-	-	-	-
c) Employees Benefits Expenses	4.98	4.67	3.10	9.65	11.28	24.90
d) Finance Cost	-	-	-	-	-	-
e) Depreciation and amortisation Expenses	0.23	0.23	0.35	0.46	0.72	1.16
f) Other expenses	4.22	9.99	5.37	14.21	18.31	45.29
Total Expenses	9.43	14.89	8.82	24.32	30.31	71.35
V Profit / (Loss) before exceptional items and tax (III-IV)	(5.33)	(10.80)	(6.78)	(16.13)	(27.34)	(54.77)
VI Exceptional Items	-	-	-	-	-	-
VII Profit / (Loss) before Tax (V-VI)	(5.33)	(10.80)	(6.78)	(16.13)	(27.34)	(54.77)
VIII Tax Expenses						
(a) Current Tax						
(b) Deferred Tax	-	-	-	-	-	-
IX Profit / Loss after tax (VII+VIII)	(5.33)	(10.80)	(6.78)	(16.13)	(27.34)	(54.77)
X Other Comprehensive Income	-	-	-	-	-	-
XI Total Comprehensive Income for the period (IX+X)	(5.33)	(10.80)	(6.78)	(16.13)	(27.34)	(54.77)
XII Paid-up equity share capital (Face value of Rs 10/- each)	1578	1578	1578	1578	1578	1578
XIII Other Equity	-	-	-	(1,709.87)	(1,669.99)	(1,693.74)
XIV Earning Per Share (for Continuing Operation) (of Rs.10/- each) (Not Annualised)	(0.01)	(0.03)	(0.02)	(0.04)	(0.07)	(0.14)
(a) Basic						
(b) Diluted						



STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2018

PARTICULARS	(Rs in Lacs)	
	As at 30th Sept 2018	As at 30th Sept 2017
	Unaudited	Unaudited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	63.33	143.14
(b) Other Intangible assets	0.64	0.85
(c) Financial Assets		
(i) Investments	616.00	809.13
(ii) Loans	3.17	3.17
(iii) Others Financial Asset	57.23	53.77
(d) Assets held for sale and discontinued operations	79.11	-
Current assets		
(a) Financial Assets		
(i) Trade receivables	-	0.54
(ii) Cash and cash equivalents	9.09	6.78
(iii) Others Financial Asset	0.15	0.55
(b) Current Tax assets (net)	2.32	1.07
(c) Other current assets	231.33	209.08
Total Assets	1,062.37	1,228.08
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,578.00	1,578.00
(b) Other Equity	(1,709.87)	(1,669.99)
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	214.34	352.35
(iii) Other financial liabilities	3.00	3.00
(b) Other current liabilities	23.02	10.83
Total Equity and Liabilities	1,062.37	1,228.08

Notes:

- The Company has adopted Indian Accounting Standards ("IndAS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 (Interim Financial Reporting), prescribed under Section 133 of The Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India. Financial results for relevant periods have been presented in accordance with the Ind AS 101 (First time adoption of Ind As).
- The above Unaudited Financial Statements have been reviewed by the Audit Committee at its meeting held on 12.11.2018 and the same were adopted by the Board of Directors at its meeting held on the same date which were subjected to limited review by the Statutory Auditors. The management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- There is a possibility that these financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31, 2019 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA.
- The company deals in only one segment therefore segment wise details is not applicable to the Company.
- Provision for the taxation will be made at the year end.
- Figures for the previous period have been re-grouped / re-arranged / re-classified, where considered necessary, to correspond with the current period's classification/ disclosure.



By Order of the Board
For ATN INTERNATIONAL LTD

Santosh Kumar Jain

(SANTOSH KUMAR JAIN)

Managing Director

DIN NO : 00174235

Place Kolkata

Date 12.11.2018