



ATN International Limited

26th July, 2022

To,
The Asst General Manager,
Department of Corporate Service,
BSE Ltd
25th Floor, Phiroz jeejeeboy
Towers,
Dalal Street, Mumbai- 400001
Scrip Code : 511427

Dear Sir/Ma'am,

Sub: Submission of Revised Audit Report for the Financial and Quarter year ended March 31st, 2022.

Reference to the mail which was received from BSE on 22nd July, 2022 for clarification on financial result, i.e for uploading of Auditor's Report instead of Limited review Report for the Financial Year Ended 31st March, 2022.

As Auditor was out of town, so we were unable to upload correct report, Hence forth, submitting revised Auditor Report for your reference and record.

Hope, the above clarifies the issue and in case any other information is required, we will be pleased to provide the same.

Thanking you,

For ATN international Limited.

ATN INTERNATIONAL LTD.

Santosh Kumar Jain

Managing Director

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



Jain Sonu & Associates

CHARTERED ACCOUNTANTS

58, Mahatma Gandhi Road, Tower 5,
Alcove Tower Flat 2B, Diamond City
South Tollygunge Karunamoyee,
Kolkata- 700 041, (W.B.)
☎ : 9830285088
Office : ☎ (033) 4044-6903
E-mail : casonujain@gmail.com

Independent Auditor's Report

To
The Board of Director
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 2022 ("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 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 is 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 auditors 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 far 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 basis for our audit opinion on the statement .

4. In our opinion and to the best of our information and according to the explanations given to us, the statement;
- a) is presented in accordance with the sun 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, 2021.
5. The statement includes the Results for the quarter ended 31st March, 2022 being the balancing figure between audited figures in respect of the full financial year ended 31st March 2022 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 AND ASSOCIATES

CHARTERED ACCOUNTANTS

FRN-324386E



KOLKATA

DATE: 28.05.2022



UDIN: 22060015AJTZY3917

(CA Sonu Jain)

Partner

Membership No-060015

(Rs. In Laacs)

Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2022						
	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	-	1.27	4.08	-	5.88
2	Other Income	4.99	-	-	8.72	-
3	Total Income (1+2)	4.99	1.27	4.08	8.72	5.88
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	8.28	5.04	9.06	24.02	23.12
	e) Finance Cost	-	-	-	-	-
	f) Depreciation and Amortisation Expense	0.06	-	0.06	0.17	0.23
	g) Other Expenses	2.90	2.33	7.85	21.16	24.81
	h) Loss in Long Term Investment	-	-	-	-	511.79
	Total Expenditure (a+g)	11.24	7.37	16.97	45.35	559.95
5	Profit/Loss before Tax (3-4)	(6.25)	(6.10)	(12.89)	(36.63)	(554.07)
6	Tax Expense					
	a) Current Tax	-	-	-	-	-
	b) Prior Period Expenditure	-	-	-	-	-
7	Net Profit/Loss after Tax(VII-VIII)	(6.25)	(6.10)	(12.89)	(36.63)	(554.07)
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)	(0.02)	(0.01)	(0.09)	(1.40)
NOTE : 1 The above Audited Financial Results were reviewed by the Audit Committee and approved at the meeting held on 28th May, 2022 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 of 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						
Place : Kolkata Date: 28.05.2022		 <div style="text-align: right;"> By Order of the Board For ATN International Limited  SANTOSH KUMAR JAIN Managing Director DIN No. 00174235 </div>				

ATN INTERNATIONAL LIMITED

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

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Fax : 91-33-22379053

CIN : L65993WB1983PLC080793

STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31.03.2022

(Rs in lacs)

Particulars	31.03.2022	31.03.2021
ASSETS		
NON CURRENT ASSETS		
Property Plant & equipment	63.27	63.05
FINANCIAL ASSETS		
Investments	44.33	44.33
Loans	3.17	3.17
Other Financial Assets	72.10	66.74
Non Financial assets	79.11	79.11
Investment Property	-	-
CURRENT ASSETS		
Current Tax Asset (Net)	1.42	2.50
Other Current assets	244.45	256.19
FINANCIAL ASSETS		
-Trade Receivables	2.37	0.43
Cash & Cash equivalents	9.97	10.33
Total Assets	520.19	525.86
EQUITY & LIABILITIES		
Equity Share Capital	1,578.00	1,578.00
Other Equity	(2,253.84)	(2,219.37)
LIABILITIES		
CURRENT LIABILITIES		
Trade Payable	145.75	162.07
NON FINANCIAL LIABILITIES		
Loan	953.55	953.55
Deferred Tax Liability (Net)	0.34	0.34
Other Financial Liabilities	87.01	43.00
Other Non Financial Liabilities	9.38	8.27
Total Liabilities and Equity	520.19	525.86

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: 28.05.2022

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Statement of Cash Flow for the year ended 31st March, 2022

(Rs. In Lacs)

Particulars	Year Ended 31st March, 2022	Year Ended 31st March, 2021
Cash flows from operating activities		
Profit / (Loss) before taxation	(34.46)	(554.07)
Adjustments for:		
Depreciation & Amortisation Expenses	0.17	0.23
Interest expense	-	-
Profit / (Loss) on the sale of other intangible assets	-	-
Operating Profit before Working capital changes:	(34.29)	(553.84)
Movements in Working Capital		
(Increase)/Decrease in trade and other financial assets	5.12	(0.21)
(Increase) in other current assets	45.12	(12.99)
Increase in trade and other non financial liabilities	(16.32)	99.26
Cash generated from operations	(0.36)	(467.78)
Income taxes paid	-	-
Net cash from operating activities(1)	(0.36)	(467.78)
Cash flows from investing activities		
Proceeds from sale of other intangible assets	-	-
Acquisition of investments	-	571.67
Net cash used in investing activities(2)	-	571.67
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Payment of long-term borrowings	-	(106.73)
Net cash used in financing activities(3)	-	(106.73)
Net increase in cash and cash equivalents (1+2+3)	(0.36)	(2.84)
Cash and cash equivalents at beginning of period	10.33	13.17
Cash and cash equivalents at end of period	9.97	10.33
Cash & Cash Equivalent comprise :		
Cash on hand	0.03	0.81
Balance with banks on Current Account	9.94	9.52



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: 28.05.2022