

ATN International Limited

11th November, 2021

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, 2021 which has been approved by the Board of Directors in their meeting held today i.e., Thursday, 11th November, 2021.

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 1.00 P.M and concluded at 4.30 P.M.

This is for your perusal, necessary action and record.

Thanking you,

Yours faithfully,

For ATN International Limited

Santosh Kumar Jain (Managing Director)

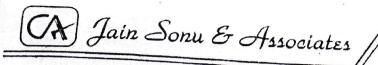
DIN: 00174235

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



CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

58, Mahatma Gandhi Road, Tower 5, Alcove Tower Flat 2B, Diamond City South Tollygunge Karunamoyee, Kolkata- 700 041, (W.B.)

Office: (033) 4060-5306 E-mail: casonujain@gmail.com

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 ended 30.09.2021. 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

FRN 324386E

CA Sonu Jain

Partner

Membership No-060015

KOLKATA

Place - Kolkata

Date - 11/11/2021

UDIN: > NO 60015AAAA

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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

(Rs. in Lacs) STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(1.40)5.88 5.88 23.12 511.79 559.95 (554.07)554.07) 0.23 24.81 Year Ended 1,578.00(AUDITED) 31.03.2021 (0.05)(UNAUDITED) | (UNAUDITED) | (UNAUDITED) | (UNAUDITED) | (UNAUDITED) 1.13 1.13 22.12 (20.99)(20.99)8.98 0.12 13.02 1,578.00 30.09.2020 Half Year Ended 2.40 15.16 (23.42)(23.42)25.82 2.40 10.55 0.11 1,578.00 30.09.2021 (0.02)(6.31)(6.31)0.560.56 2.84 3.97 90.0 6.87 1,578.00 30.09.2020 **QUARTER ENDED** (0.02)(7.19)(7.19)0.00 0.00 4.98 90.0 3.05 8.09 ,578.00 30.06.2021 (0.04)(16.26)17.46 (16.26)1.201.20 12.08 5.32 90.0 ,578.00 30.09.2021 SA VA Earnings per equity Share (Basic & Diluted) in Rs. 4/- each (Not Items that will not be re-classified subsequently to the statement Items that will be re-classified subsequently to the statement of c) Change in Inventories of Finished goods Stock in Trade and Total Other Comprehensive Income/(Expense) Paid Up Equity Share Capital (of Rs. 4/- each) f) Depreciation and Amortisation Expense Other Comprehensive Income/(Loss) Net Profit/Loss after Tax(VII-VIII) a) Cost of Raw Materials Consumed h) Loss in Long Term Investment b) Purchase of Stock in Trade d) Employee Benefit Expense Profit/Loss before Tax (3-4) of profit and loss(net of tax) b) Prior Period Expenditure Total Expenditure (a+g) Revenue from Operations profit and loss(net of tax) Total Income (1+2) g) Other Expenses work in progress. e) Finance Cost a) Current Tax Other Income Expenditure Tax Expense annualised) œ 0 S 3 ~

NOIE

- The above Unaudited financial results were reviewed by the Audit Committee and approved at the meeting held on 11th November, 2021 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), accordance with Ind IN As - IOI " First time adoption 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.



Santon Kuman Jan

On behalf of the Board of Directors

For ATN International Limited

Santosh Kumar Jain Managing Director DIN: 00174235

> Place: Kolkata Date: 11.11.2021

ATN INTERNATIONAL LIMITED

STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2021 (Rs. In Lacs)

| PARTICULARS | (Rs in Lacs) | |
|--|----------------------|-----------------------|
| ASSETS | As at 30th Sept 2021 | As at 31st March 2021 |
| Non-current assets | * | × |
| (a) Property, Plant and Equipment | 63.30 | 63.05 |
| (b) Other Intangible assets | × , - | |
| (c) Non Financial Assets | 79.11 | 79.11 |
| (i) Investments | 44.33 | 44.33 |
| (ii) Loans | - | 3.60 |
| (iii) Others Financial Asset | 66.74 | 66.74 |
| (d) Assets held for sale and discontinued operations | | . • |
| Current assets | | |
| (a) Financial Assets | y di | |
| (i) Trade receivables | 1.69 | 0.20 |
| (ii) Cash and cash equivalents | 11.60 | 10.33 |
| (iii) Others Financial Asset | • | <u>-</u> |
| (b) Current Tax assets (net) | 0.63 | 2.50 |
| (c) Other current assets | 248.14 | 256.00 |
| Total Assets | 515.54 | 525.86 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share capital | 1,578.00 | 1,578.00 |
| (b) Other Equity | (2,242.79) | (2,219.37) |
| LIABILITIES | | |
| CURRENT LIABILITIES | , | |
| Trade payables | 155.11 | 162.07 |
| NON FINANCIAL LIABILITIES | , | |
| Deferred tax liabilities (net) | 0.34 | 0.34 |
| Loan | 953.55 | 953.55 |
| Other financial liabilities | 64.81 | 43.00 |
| Other Non Financial Liabilities | 6.52 | 8.27 |
| Total Equity and Liabilities | 515.54 | 525.86 |



On behalf of the Board of Directors For ATN International Limited

Santos kuman Jan "

Santosh Kumar Jain Managing Director DIN: 00174235

Place : Kolkata Date: 11.11.2021

ATN INTERNATIONAL LIMITED

Statement of Cash Flow for the half year ended September 30th,2021 (Rs in lakhs)

| Statement of Cash Flow for the half year ended Septen | Half Year Ended | | | |
|---|-----------------|-----------------|--|--|
| Particulars | 30th, September | 30th, September | | |
| a m modiano | 2021 | 2020 | | |
| Cash flows from operating activities | 2 | | | |
| Profit / (Loss) before taxation | (23.42) | (20.99) | | |
| Adjustments for: | | | | |
| Depreciation & Amortisation Expenses | 0.11 | 0.12 | | |
| Investment income | - | - | | |
| Interest expense | | - | | |
| Profit / (Loss) on the sale of other intangible assets | - | - | | |
| Operating Profit before Working capital changes: | (23.31) | (20.87) | | |
| Movements in Working Capital | | | | |
| (Increase)/Decrease in trade and other financial assets | 3.62 | (0.04) | | |
| (Increase) in other current assets | 7.86 | 1.81 | | |
| Increase in trade and other financial liabilites | 13.10 | 18.56 | | |
| Cash generated from operations | 1.27 | (0.54) | | |
| Income taxes paid | - | - | | |
| Net cash from operating activities(1) | 1.27 | (0.54) | | |
| | | i i | | |
| 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 | - | 7.1. | | |
| Payment of long-term borrowings | - | - | | |
| Net cash used in financing activities(3) | - | - | | |
| | N | | | |
| Net increase in cash and cash equivalents(1+2+3) | 1.27 | (0.54) | | |
| 4 | | | | |
| Cash and cash equivalents at beginning of period | 10.33 | 13.18 | | |
| Cash and cash equivalents at end of period | 11.60 | 12.64 | | |
| Cash & Cassh Equivalent comprise : | | | | |
| Cash on hand | 0.01 | 1.72 | | |
| Balance wirh banks on current account | 11.59 | 10.92 | | |

By Order of the Board of Director For ATN INTERNATIONAL LTD

Santosh Kumar Jam

Place - Kolkata Date - 11.11.2021 (SANTOSH KUMAR JAIN)

DIN NO: 00174235