

ATN International Limited

14th November, 2022

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, 2022 which has been approved by the Board of Directors in their meeting held today i.e., Monday, 14th November, 2022.

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 3.20 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
Phone : 91-33-4002 2880, Fax : 91-33-2237 9053
CIN : L65993WB1983PLC080793

TO WHOM IT MAY CONCERN
REVIEW REPORT

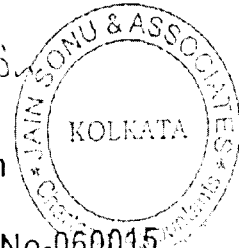
We have reviewed the accompanying statement of audited financial results of **M/S ATN INTERNATIONAL LTD** for the quarter ended 30.09.2022. This statement is the responsibility of the company's management and has been approved by the Board of Director. Our responsibility is to issue a report on these 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 Accountant 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 notice that cause 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 Obligation & Disclosure Requirements)Regulation,2015 including the way 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
UDIN NO:-



Place - Kolkata
Date – 14.11.2022

: 22060015BDAXGS4950

(Rs. in Lacs)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

Particulars	QUARTER ENDED			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1 Revenue from Operations	1.40	1.40	1.20	2.81	2.40	8.72
2 Other Income	-	-	-	-	-	-
3 Total Income (1+2)	1.40	1.40	1.20	2.81	2.40	8.72
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	4.61	3.76	5.32	8.56	10.55	24.02
e) Finance Cost	-	-	-	-	-	-
f) Depreciation and Amortisation Expense	0.06	0.06	0.06	0.12	0.11	0.17
g) Other Expenses	9.17	12.11	12.08	23.31	15.16	21.16
h) Loss in Long Term Investment	-	-	-	-	-	-
Total Expenditure (a+g)	13.84	15.93	17.46	31.99	25.82	45.35
5 Profit/Loss before Tax (3-4)	(12.44)	(14.53)	(16.26)	(29.18)	(23.42)	(36.63)
6 Tax Expense						
a) Current Tax	-	-	-	-	-	-
b) Prior Period Expenditure	-	-	-	-	-	-
7 Net Profit/Loss after Tax(VII-VIII)	(12.44)	(14.53)	(16.26)	(29.18)	(23.42)	(36.63)
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
Earnings per equity Share (Basic & Diluted) in Rs. 4/- each (Not annualised)	(0.03)	(0.04)	(0.04)	(0.07)	(0.06)	(0.09)

NOTE :

- The above Unaudited financial results were reviewed by the Audit Committee and approved at the meeting held on 14th November, 2022 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.

Place : Kolkata
 Date: 14.11.2022



On behalf of the Board of Directors
 For ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain
 Managing Director
 DIN : 00174235

ATN INTERNATIONAL LIMITED

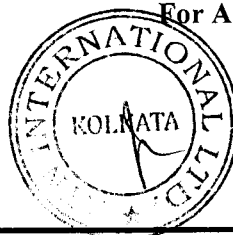
STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2022

(Rs. In Lacs)

PARTICULARS	(Rs in Lacs)	
	As at 30th Sept 2022	As at 31st March 2021
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	62.92	62.93
(b) Other Intangible assets	0.23	0.34
(c) Non Financial Assets	-	-
(i) Investments	44.33	44.33
(ii) Loans	3.17	3.17
(iii) Others Financial Asset	72.10	72.10
(d) Assets held for sale and discontinued operations	79.11	79.11
Current assets		
(a) Financial Assets		
(i) Trade receivables	2.24	2.37
(ii) Cash and cash equivalents	10.67	9.97
(iii) Others Financial Asset	-	-
(b) Current Tax assets (net)	2.04	1.42
(c) Other current assets	245.31	244.40
Total Assets	522.12	520.13
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital *	1,578.00	1,578.00
(b) Other Equity	(2,283.08)	(2,253.90)
LIABILITIES		
CURRENT LIABILITIES		
Trade payables	141.67	145.76
Other Current Liabilities	7.89	9.38
NON FINANCIAL LIABILITIES		
Deferred tax liabilities (net)	0.34	0.34
Loan	953.55	953.55
Other financial liabilities	123.75	87.01
Other Non Financial Liabilities	-	-
Total Equity and Liabilities	522.12	520.13

On behalf of the Board of Directors

For ATN International Limited



Santosh Kumar Jain

Santosh Kumar Jain

Managing Director

DIN : 00174235

Place : Kolkata

Date: 14.11.2022

ATN INTERNATIONAL LIMITED

Statement of Cash Flow for the half year ended September 30th,2022 (Rs in lakhs)

Particulars	Half Year Ended 30th , September 2022	Half Year Ended 30th , September 2021
Cash flows from operating activities		
Profit / (Loss) before taxation	(29.18)	(23.42)
Adjustments for:		
Depreciation & Amortisation Expenses	0.12	0.11
Investment income	-	-
Interest expense	-	-
Profit / (Loss) on the sale of other intangible assets	-	-
Operating Profit before Working capital changes:	(29.06)	(23.31)
Movements in Working Capital		
(Increase)/Decrease in trade and other financial assets	(1.40)	3.62
(Increase) in other current assets	-	7.86
Increase in trade and other financial liabilities	31.16	13.10
Cash generated from operations	0.70	1.27
Income taxes paid	-	-
Net cash from operating activities(1)	0.70	1.27
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)	0.70	1.27
Cash and cash equivalents at beginning of period	9.97	10.33
Cash and cash equivalents at end of period	10.67	11.60
Cash & Cassh Equivalent comprise :		
Cash on hand	0.10	0.01
Balance wirh banks on current account	10.57	11.59

Place - Kolkata
Date - 14.11.2022



By Order of the Board of Director
For ATN INTERNATIONAL LTD

Santosh Kumar Jain

(SANTOSH KUMAR JAIN)

DIN NO : 00174235

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

B Enterprise over which Company has Significant Influence

B	Enterprise over which Company has Significant Influence									
	OPENING BALANCE			DURING THE YEAR				CLOSING BALANCE		
	PARTICULARS	Debit	Credit	Purchase of Shares	Sales of Shares	Debit	Credit	Debit	Credit	
1	AMLUCKIE INVESTMENT CO LTD	-	1,94,250.00	-	-	-	-	-	-	1,94,250.00
2	BLUE CHIP INDIA LTD	1,54,317.00	-	-	-	12,417.00	-	1,66,734.00	-	-
3	SILICON VALLEY INFOTECH LTD	-	1,40,13,561.00	-	-	8,77,100.00	4,68,000.00	-	-	1,36,04,461.00

ADVANCE RECEIVED
ADVANCE PAID
PURCHASE OF SHARES

C Transaction With Related Parties

Sno	Related Party	Nature Of Transaction	Value of Transactions
1	Mr Sandeep Dey	Remuneration and Other Benefits	1,87,414.00
2	Mr Amitava Das	Remuneration and Other Benefits	18,000.00

Declaration :

(f) 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	Sales	Debit	Credit	Debit	Credit
PROMOTER	LALITA JAIN	-	-	-	-	-	-	-	-
	ARIHANT JAIN	-	-	-	-	-	-	-	-
PROMOTER	BLUE CHIP INDIA LTD	1,54,317.00	-	-	-	12,417.00	-	1,66,734.00	-
GROUP	SAVERA TRADERS LTD	-	-	-	-	-	-	-	-

**By Order of the Board of Director
For ATN INTERNATIONAL LTD**

Samuel

(SANTOSH KUMAR JAIN)
DIN NO : 00174235



Place - Kolkata
Date - 14.11.2022