



Jain Sonu & Associates

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

**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 30.06.2020. 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 inquiries 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



sonu

CA Sonu Jain
Partner

Place - Kolkata

Date -09/09/2020

UDIN-20060015AAAACB9616

Membership No-060015

UDIN No. 20060015AAAACB9616

ATN INTERNATIONAL LIMITED

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CIN : L65993WB1983PLC080793

(Rs. in Lacs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020				
Particulars	Quarter Ended			Year Ended
	30.06.2020	31.03.2020	30.06.2019	31.03.2020
	(Unaudited)	(AUDITED) Refer No. 6	(Unaudited)	(Audited)
1 Revenue from Operations	0.56	8.55	4.13	20.94
2 Other Income	-	0.09	-	0.21
3 Total Income (1+2)	0.56	8.64	4.13	21.14
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	5.01	7.42	5.13	23.38
e) Finance Cost	-	-	-	-
f) Depreciation and Amortisation Expense	0.05	0.06	0.06	0.23
g) Other Expenses	10.18	4.38	35.48	24.29
Total Expenditure (a+g)	15.24	11.86	40.67	47.90
5 Profit/Loss before Tax (3-4)	(14.68)	(3.22)	(36.54)	(26.76)
6 Tax Expense				
a) Current Tax	-	-	-	-
b) Prior Period Expenditure	-	-	-	(25.00)
7 Net Profit/Loss after Tax (VII-VIII)	(14.68)	(3.22)	(36.54)	(51.76)
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
11 Earnings per equity Share (Basic & Diluted) in Rs. 4/- each (Not annualised)	(0.04)	(0.01)	(0.09)	(0.13)

NOTE :

- The above Unaudited financial results were reviewed by the Audit Committee and approved at the meeting held on 9th September, 2020 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), in accordance with Ind As - IOI "First time adoption of 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.
- The figures of the quarter ended 31st March, 2020 are the balancing figures between the audited figures in respect of the financial year ended 31st March, 2020 and the unaudited published year to date figures up to 31st December, 2019, which was subjected to limited review.

Place : Kolkata

Date: 9th September, 2020



On behalf of the Board of Directors
For ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235