



ATN International Limited

2nd January, 2020

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 Name: ATNINTER

Dear Sir/Madam,

Sub: Clarification for Financial Result with respect to a quick result submitted to the Exchange dated 12-Nov-2019

Ref : Further to the letter and attachment dated 20th December, 2019

This is with respect to the letter dated 20th December, 2019 , Please find enclosed herewith the following details in Context of the Clarification dated 24th December, 2019 :

- a) Scan copy of Letter dated 20th December, 2019.
- b) Scan Copy of Statement of Cash Flow Statement for the half year ended 30th September, 2019.
- c) Scan Copy of Limited Review Report/ Independent Auditor's Report as per the format prescribed by SEBI with **UDIN : 19060015AAAAEN6878**

Yours faithfully,
For **ATN INTERNATIONAL LIMITED**

Santosh Kumar Jain

Santosh Kumar Jain
(Managing Director)
DIN: 00174235



10, Princep Street, 2nd Floor, Kolkata - 700 072, India
Phone : 91-33-4002-2880, Fax : 91-33-2237 9053
E-mail : info@atninternational.co.in
Website : www.atninternational.co.in
CIN : L65993WB1983PLC080793



ATN International Limited

20th December, 2019

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 Name: ATNINTER

Dear Sir/Madam,

Sub: Clarification for Financial results with respect to a quick result submitted to the Exchange dated 12th November, 2019

This is with respect to a quick result submitted to the Exchange dated 12th November, 2019 of the Company, please find enclosed herewith the followings details in context to the Clarification for the Financial results :

- a) Scan Copy of Statement of Cash Flow Statement for the half year ended 30th September, 2019.
- b) Scan Copy of Limited Review Report/ Independent Auditor's Report prepared as per SEBI Circular No.: CIR/CFD/CMD1/44/2019 dated 29th March, 2019.

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



Encl : As above

ATN INTERNATIONAL LIMITED

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

Email : info@atninternational.co.in, website : www.atninternational.co.in. Phone No.033-40022880, Fax : 91-33-22379053

CIN : L65993WB1983PLC080793

Statement of Cash Flow for the half year ended September 30,2019

(Rs in lakhs)

Particulars	For the six month ended Sepetember 30,2019	For the six month ended Sepetember 30,2018
Cash flows from operating activities		
Profit / (Loss) before taxation	(41.99)	(16.13)
<i>Adjustments for:</i>		
Depreciation & Amortisation Expenses	0.12	0.46
Investment income	-	-
Interest expense	-	-
Profit / (Loss) on the sale of other intangible assets	-	-
Operating Profit before Working capital changes:	(41.87)	(15.67)
Movements in Working Capital		
(Increase)/Decrease in trade and other financial assets	(0.96)	0.11
(Increase) in other current assets	(2.94)	(1.15)
Increase in trade and other financial liabilities	48.55	17.83
Cash generated from operations	2.78	1.13
Income taxes paid	-	-
Net cash from operating activities(1)	2.78	1.13
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)	2.78	1.13
Cash and cash equivalents at beginning of period	9.36	7.96
Cash and cash equivalents at end of period	12.14	9.09
Cash & Cassh Equivalent comprise :		
Cash on hand	3.19	2.24
Balance wirh banks on curremt account	8.95	6.85

By Order of the Board
For ATN INTERNATIONAL LTD

Santosh Kumar Jain

(SANTOSH KUMAR JAIN)
DIN NO : 00174235

Place - Kolkata
Date - 12.11.19





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.)

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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 30.09.2019. 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 Regulation 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**

S Jain

Place - Kolkata
Date - /2/11/2019

**CA Sonu Jain
Partner
Membership No-060015**

UDIN : 19060015AAAAEN6878