



Jain Sonu & Associates

CHARTERED ACCOUNTANTS

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TO WHOM IT MAY CONCERN **REVIEW REPORT**

We have reviewed the accompanying statement of unaudited financial results of **M/S ATN INTERNATIONAL LTD** for the quarter ended 31.12.2019. 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 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

S Jain

Place - Kolkata
Date - 11.02.2020

CA Sonu Jain
Partner
Membership No-060015
UDIN: 20060015 AAAA I 3692



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CIN : L65993WB1983PLC080793

(Rs. In Lacs)

Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2019						
	Particulars	Quarter Ended		Nine Month Ended		Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
						(Audited)
	Revenue from Operations					
	i) Interest Income	-	-	-	-	4.22
	ii) Dividend Income	0.01	-	-	-	-
	iii) Rental Income	4.12	-	-	-	16.46
	iv) Fees and Commission Income	-	-	-	-	-
	v) Net gain on fair value changes	-	-	-	-	-
	vi) Net gain on derecognition of financial instruments under amortised cost of category	-	-	-	-	-
	vii) Sale of products	-	4.12	4.14	12.37	12.33
	viii) Sale of services	-	-	-	-	-
	ix) Others	-	-	-	-	-
I	Total Revenue from Operations	4.13	4.12	4.14	12.37	12.33
II	Other Income	-	-	0.26	0.01	0.26
III	Total Income (I+II)	4.13	4.12	4.40	12.38	12.59
	Expenses					
	i) Finance Costs	-	-	-	-	-
	ii) Fees and Commission expense	-	-	-	-	-
	iii) Net loss on fair value changes	-	-	-	-	-
	iv) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	v) Impairment on financial instrument	-	-	-	-	-
	vi) Cost of material consumed	-	-	-	-	-
	vii) Purchases of stock in trade	-	-	-	-	-
	viii) Increase/Decrease in Stock In Trade	-	-	-	-	-
	ix) Employee Benefit Expense	5.40	5.43	5.21	15.96	14.86
	x) Depreciation/Amortisation and Impairment Expense	0.06	0.06	0.23	0.17	0.69
	xi) Other Expenses	5.33	4.08	5.26	44.90	19.47
	xii) Sundry Balances written off	-	-	-	-	-
IV	Total Expenses	10.79	9.57	10.70	61.03	35.02
V	Profit/(Loss) from Operations before Exceptional Items and Tax (III-IV)	(6.66)	(5.45)	(6.30)	(48.65)	(22.43)
VI	Exceptional Items					
VII	Profit/Loss before Tax (V-VI)	(6.66)	(5.45)	(6.30)	(48.65)	(22.43)
VIII	Tax Expense					
	a) Current Tax					
	b) Deferred Tax					
IX	Net Profit/Loss after Tax (VII-VIII)	(6.66)	(5.45)	(6.30)	(48.65)	(22.43)
X	Other Comprehensive Income/(Expense)					
	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)	-	-	-	-	-
	Total Other Comprehensive Income/(Expense)	-	-	-	-	-
XI	Total Comprehensive Income/(Expense) (IX+X)	(6.66)	(5.45)	(6.30)	(48.65)	(22.43)
XII	Paid Up Equity Share Capital (of Rs 4 each)	1,578	1,578	1,578	1,578	1,578.00
XIII	Earnings per equity Share (Basic & Diluted) in Rs (Not annualised)	(0.01)	(0.01)	(0.02)	(0.12)	(0.06)

Notes:

- The Company has adopted Indian Accounting Standards ("IndAS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 (Interim Financial Reporting), prescribed under Section 133 of The Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India. Financial results for relevant periods have been presented in accordance with the Ind AS 101 (First time adoption of Ind As).
- The above Unaudited Financial Statements have been reviewed by the Audit Committee at its meeting held on 11.02.2020 and the same were adopted by the Board of Directors at its meeting held on the same date which were subjected to limited review by the Statutory Auditors. The management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- There is a possibility that these financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31, 2020 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA.
- The company deals in only one segment therefor segment wise details is not applicable to the Company.
- Provision for the taxation will be made at the year end.
- Figures for the previous period have been re-grouped /re-arranged / re-classified , wherever considered necessary, to correspond with the current period's classification/ disclosure.

Place : Kolkata
Date : 11.02.2020



By Order of the Board
For ATN INTERNATIONAL LTD

Santosh Kumar Jain
(SANTOSH KUMAR JAIN)
MANAGING DIRECTOR
DIN NO : 00174235