



# ATN International Limited

11<sup>th</sup> February, 2020

The Secretary  
The Calcutta Stock  
Exchange Ltd.  
7, Lyons Range  
Kolkata – 700 001

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**

The Asst. General Manager  
Department of Corporate Services  
BSE Ltd.  
25th Floor,  
Phiroz Jeejeeboy Towers  
Dalal Street,  
Mumbai – 400 001  
**Scrip Code: 511427**

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting - Unaudited Financial Results for the Quarter ended on 31st December, 2019 along with Limited Review Report.**

In terms of Regulation 33 and other applicable regulations, if any, of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed herewith a copy of Un-audited Financial Result of the Company for the Quarter ended 31st December, 2019 which has been approved and taken on record by the Board in their meeting held today, i.e. Tuesday, 11<sup>th</sup> Day of February, 2020. The Board meeting commenced at 4.30 p.m. and concluded at 5.00 p.m.

The said un-audited financial results have also been subjected to 'Limited Review' by the Company's Statutory Auditors, M/s Jain Sonu & Associates.

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 Company's website : [www.atninternational.co.in](http://www.atninternational.co.in)

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 NO. 00174235





*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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## **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 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 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 AAAAAI 3692



**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

(Rs. In Lacs)

| Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2019 |                                                                                                   |               |             |             |                  |             |
|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------|-------------|-------------|------------------|-------------|
|                                                                                                    | Particulars                                                                                       | Quarter Ended |             |             | Nine Month Ended |             |
|                                                                                                    |                                                                                                   | 31.12.2019    | 30.09.2019  | 31.12.2018  | 31.12.2019       | 31.12.2018  |
|                                                                                                    |                                                                                                   | (Unaudited)   | (Unaudited) | (Unaudited) | (Unaudited)      | (Unaudited) |
|                                                                                                    | Revenue from Operations                                                                           |               |             |             |                  |             |
|                                                                                                    | i)Interest Income                                                                                 | -             | -           | -           | -                | -           |
|                                                                                                    | ii) Dividend Income                                                                               | 0.01          | -           | -           | -                | -           |
|                                                                                                    | iii)Rental Income                                                                                 | 4.12          |             |             |                  |             |
|                                                                                                    | 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 Rs4 each)                                                        | 1,578         | 1,578       | 1,578       | 1,578            | 1,578       |
| 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 therefore segment wise details is not applicable to the
- 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