



# ATN International Limited

11<sup>th</sup> November, 2025

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.  
25<sup>th</sup> Floor, Phiroz Jeejeeboy 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, 2025 which has been approved by the Board of Directors in their meeting held today i.e., Tuesday, 11th November, 2025.

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](http://www.atninternational.in)

The Board meeting commenced at 2.00 P.M and concluded at 6.00 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](mailto:atninternationallimited@gmail.com) (old: [info@atninternational.co.in](mailto:info@atninternational.co.in))  
website : [www.atninternational.in](http://www.atninternational.in)  
Phone : 91-33-4002 2880, Fax :91-33-2237 9053  
CIN : L65993WB1983PLC080793



**Limited Review Report on unaudited financial results of ATN International Limited for the quarter and six months ended 30<sup>th</sup> September, 2025, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Review Report to  
The Board of Directors  
**ATN International Limited**

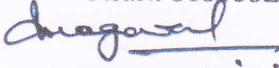
1. We have reviewed the accompanying statement of unaudited financial results of ATN International Limited for the quarter and six months ended 30<sup>th</sup> September, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (the Regulation) as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July 2019 (the circular).
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July 2019 (the circular) including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: 11th day of November, 2025



For **Deoki Bijay & Co.**  
Chartered Accountants  
F.R.N. 313105E

  
(CA D. N. Agrawal)  
Partner  
Memb. No. 051157

**UDIN: 25051157BMTQCQ5549**

## ATN INTERNATIONAL LIMITED

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

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

CIN : L65993WB1983PLC080793

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lacs)

Particulars	QUARTER ENDED			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1 Revenue from Operations	6.14	5.09	-	11.23	-	21.00
2 Other Income	1.49	-	2.67	1.49	14.50	16.96
3 Total Income (1+2)	7.63	5.09	2.67	12.72	14.50	37.96
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	3.94	3.45	2.64	7.39	5.77	11.78
e) Finance Cost	-	-	-	-	-	-
f) Depreciation and Amortisation Expense	0.08	0.08	0.08	0.16	0.08	0.26
g) Other Expenses	5.93	13.18	2.16	19.11	15.49	27.12
Total Expenditure (a+g)	9.95	16.71	4.88	26.66	21.34	39.16
5 Profit/Loss before Tax (3-4)	(2.32)	(11.62)	(2.22)	(13.94)	(6.84)	(1.20)
6 Tax Expense						
a) Current Tax	-	-	-	-	-	-
b) Prior Period Expenditure	-	-	-	-	-	-
7 Net Profit/Loss after Tax (VII-VIII)	(2.32)	(11.62)	(2.22)	(13.94)	(6.84)	(1.20)
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
11 Earnings per equity Share (Basic & Diluted) in Rs. 4/- each (Not annualised)	(0.01)	(0.03)	(0.01)	(0.04)	(0.02)	(0.00)

**NOTES :**

- 1 The above Unaudited financial results were reviewed by the Audit Committee and approved at the meeting held on 11th November, 2025 and Subject to Limited review by the statutory Auditors of the company.
- 2 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.
- 3 Since the Company operates in one segment only, therefore segment wise details is not applicable.
- 4 Previous period's figures have been re-grouped/ re-arranged where necessary to confirm to current period's classification.
- 5 There was long pending dispute with REC Ltd since 2001, which was settled and fully paid. REC Ltd returned certain shares to the company transferred by them earlier most of which has no trading/ market rate and which has been valued at Rs. 0.00001 (in lacs) per script totally to Rs. 0.00008 (in lacs) along with other shares at market rate. The value of such shares has been taken under the head "Miscellaneous Income".



On behalf of the Board of Directors  
For ATN International Limited

*Santosh Kumar Jain*

Santosh Kumar Jain

Managing Director  
DIN : 00174235

Place : Kolkata

Date: 11th November, 2025



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STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2025

(Rs. In Lacs)

PARTICULARS	As at 30th Sept 2025 (Unaudited)	As at 30th Sept 2024 (Unaudited)	Year Ended 31st March, 2025 (Audited)
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	38.19	38.58	38.41
(b) Other Intangible assets	0.03	0.03	0.03
(c) Non Financial Assets			
(i) Investments	44.33	70.78	44.33
(ii) Loans & Advance	1.59	3.60	-
(iii) Others Financial Asset	31.33	-	30.57
(d) Assets held for sale and discontinued operations	-	-	-
<b>Current assets</b>			
(a) Financial Assets			
(i) Trade receivables	3.92	4.91	5.32
(ii) Cash and cash equivalents	18.27	11.16	14.63
(iii) Others Financial Asset	-	-	0.61
(b) Current Tax assets (net)	7.35	6.79	7.48
(c) Other current assets	-	2.86	3.45
<b>Total Assets</b>	<b>145.02</b>	<b>138.71</b>	<b>144.83</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share capital	1,578.00	1,578.00	1,578.00
(b) Other Equity	(2,349.82)	(2,342.24)	(2,336.60)
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables	3.40	90.54	87.32
Other Current Liabilities	9.15	14.87	9.29
<b>NON FINANCIAL LIABILITIES</b>			
Deferred tax liabilities (net)	0.34	0.34	0.34
Borrowings	123.55	18.55	18.55
Other financial liabilities	780.40	778.65	787.93
Other Non Financial Liabilities	-	-	-
<b>Total Equity and Liabilities</b>	<b>145.02</b>	<b>138.71</b>	<b>144.83</b>

On behalf of the Board of Directors  
For ATN International Limited

*Santosh Kumar Jain*

**Santosh Kumar Jain**  
Managing Director  
DIN : 00174235

Place : Kolkata  
Date: 11.11.2025



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**Statement of Cash Flow for the half year ended September 30th, 2025**

(Rs in lakhs)

Particulars	Half Year Ended 30th , September 2025 (Unaudited)	Half Year Ended 30th , September 2024 (Unaudited)	Year Ended 31st March, 2025 (Audited)
<b>Cash flows from operating activities</b>			
Profit / (Loss) before taxation	(13.94)	(6.84)	(1.20)
<b>Adjustments for:</b>			
Depreciation & Amortisation Expenses	0.16	0.08	0.25
Investment income	-	-	-
Interest and dividend income	(1.49)	-	-
Profit / (Loss) on the sale of other intangible assets	-	-	-
<b>Operating Profit before Working capital changes:</b>	<b>(15.27)</b>	<b>(6.76)</b>	<b>(0.94)</b>
<b>Movements in Working Capital</b>			
Increase/ (Decrease) in trade receivable	1.40	-	0.12
Increase/ (Decrease) in trade and other financial assets	0.61	(3.32)	(5.44)
Increase/ (Decrease) in other current assets	3.45	1.06	(2.96)
(Increase)/Decrease in trade and other non financial liabilities	(7.53)	9.81	10.31
Increase/ (Decrease) in current tax assets (net)	0.90	-	-
Increase/ (Decrease) in other current liabilities	(0.14)	-	-
Increase/ (Decrease) in trade payables	(83.92)	-	-
<b>Cash generated from operations</b>	<b>(100.50)</b>	<b>0.79</b>	<b>1.09</b>
Income taxes paid	-	-	-
<b>Net cash from operating activities(1)</b>	<b>(100.50)</b>	<b>0.79</b>	<b>1.09</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of other intangible assets	-	-	-
Increase in Loan	(1.59)	-	3.17
Interest and dividend income	1.49	-	-
Acquisition of investments	-	-	-
<b>Net cash used in investing activities(2)</b>	<b>(0.10)</b>	<b>-</b>	<b>3.17</b>
<b>Cash flows from financing activities</b>			
Proceeds from issue of share capital	-	-	-
Purchase of other non current financial assets	(0.76)	-	-
Payment of long-term borrowings	105.00	-	-
<b>Net cash used in financing activities(3)</b>	<b>104.24</b>	<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents(1+2+3)</b>	<b>3.64</b>	<b>0.79</b>	<b>4.26</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>14.63</b>	<b>10.37</b>	<b>10.37</b>
<b>Cash and cash equivalents at end of period</b>	<b>18.27</b>	<b>11.16</b>	<b>14.63</b>
<b>Cash &amp; Cassh Equivalent comprise :</b>			
Cash on hand	2.57	0.09	3.06
Balance with banks on current account	15.70	11.07	11.57



By Order of the Board of Director  
For ATN INTERNATIONAL LTD

*Santosh Kumar Jain*

(SANTOSH KUMAR JAIN)

Managing Director

DIN NO : 00174235

Place - Kolkata

Date - 11.11.2025



**ATN INTERNATIONAL LIMITED**

Related Party Disclosure for the year ended on 01.04.2025 to 30.09.2025

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	Arutava Das	Company Secretary
4	Niladri Bihari Barik	Director
5	Shyam Sunder Chatterjee	Director
6	Krishna Banerjee	Director
7	Rohit Sahu	Director
8	Bikash Adhikary	Director

**B Enterprise over which Company has Significant Influence**

Sl. No.	PARTICULARS	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
		Debit	Credit	Purchase of Shares	Sales of Shares	Debit	Credit	Debit	Credit
1	ABHIRUCHI VISION PVT LTD	-	39.94	-	-	0.30	2.85	-	42.50
2	AMLUCKIE INVESTMENT CO LTD	-	73.88	-	-	0.80	0.35	-	73.44
3	ARISSAN ENERGY LTD	0.15	-	-	-	0.74	1.03	-	0.15
4	ARISSAN INFRASTRUCTURES PVT LTD	-	85.41	-	-	58.04	0.62	-	27.99
5	ARISSAN POWER LTD	-	0.82	-	-	1.71	1.06	-	0.18
6	BAHUBALI PROPERTIES LTD	0.09	-	-	-	0.44	0.62	-	0.09
7	CMS FINVEST LTD	-	1.19	-	-	0.30	15.35	-	16.25
8	GANESH VINCOM PVT LTD	-	17.48	-	-	17.62	0.14	-	-
9	HANURANG PROJECTS PVT LTD	-	5.20	-	-	-	-	-	0.00
10	HERALD COMMERCE LTD	-	4.94	-	-	7.30	12.35	-	10.00
11	KASHMIR MOTOR & GEN FINANCE PVT LTD	0.12	-	-	-	0.30	0.35	-	0.06
12	MANGLAM INDIA LTD	0.02	-	-	-	0.12	0.14	-	-
13	MODEM VYAPAAAR PVT LTD	-	5.37	-	-	6.00	0.63	-	-
14	NIHARIKA INDIA LTD	0.02	-	-	-	0.12	0.17	-	0.02
15	SJP PROPERTIES PVT LTD	0.04	-	-	-	0.18	0.21	-	-
16	SILICON VALLEY INFOTECH LTD	-	84.13	-	-	84.27	0.14	-	-

**C Transaction With Related Parties**

Sl. No.	Related Party	Nature Of Transaction	Value of Transactions
1	Mr Sandeep Dey	Remuneration and Other Benefits	NIL
2	Mr Anutava Das	Remuneration and Other Benefits	0.18

**Declaration :**

1) We confirm that all the Related Party Transaction are at Arm's Length Price.

PARTICULARS	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
	Debit	Credit	Purchase of Shares	Sales of Shares	Debit	Credit	Debit	Credit
<b>PROMOTORS</b>								
1 LALITA JAIN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2 ARIHANT JAIN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
<b>PROMOTORS GROUP</b>								
1 BLUE CHIP INDIA LTD	1.96	-	-	-	0.12	2.08	NIL	NIL
2 SAVERA TRADERS LTD	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

 Place - Kolkata  
 Date - 11.11.2025

 By Order of the Board of Director  
 For ATN INTERNATIONAL LTD

  
 (SANTOSH KUMAR JAIN)  
 Managing Director  
 DIN NO : 00174235
