



ATN International Limited

To,
Yogesh Deshmukh/Raechel Carvalho/Joyce Rodrigues
The National Stock Exchange of India Ltd
Plot No. C/1, Block - G
Bandra Kurla Complex
Mumbai - 400 051

Date: 18.02.2019

Dear Sir/Madam,

Sub: Revised Financial Results-ATNINTER-ATN International Limited for the quarter ended September 2017

The revised Financial Results of the Company for the quarter ended September 2017 has been enclosed herewith for your kind consideration as required.

This is for your information and records.

Thanking you,
Yours Sincerely,
For **A T N INTERNATIONAL LIMITED**

KRISHNA BANERJEE
Director
DIN: 06997186

Encl: As stated above

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2017 in Compliance with Indian Accounting Standards

Sr. No.	Particulars	(Amount in Rs.)					
		Quarter Ended		Half Year Ended		For the year ended	
		Unaudited		Unaudited		Audited	
		30th Sept 2017	30th June 2017	30th Sept 2016	30th Sept 2017	30th Sept 2016	31st March, 2017
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	2.04	0.93	0.93	2.97	1.86	7.82
3	Total Income (1+2)	2.04	0.93	0.93	2.97	1.86	7.82
4	Expenditure						
a)	Cost of Raw Materials Consumed	-	-	-	-	-	-
b)	Purchase of Stock in Trade	-	-	-	-	-	-
c)	Changes in inventories of Finished goods, Stock in Trade and work in progress	3.10	8.17	4.13	11.27	12.35	30.64
e)	Employee Benefit Expenses	-	-	-	-	-	-
f)	Finance Costs	-	-	-	-	-	-
g)	Depreciation and amortisation expenses	0.35	0.37	2.88	0.72	5.76	11.51
h)	Other Expenses	5.37	12.94	6.76	18.31	27.31	58.63
	Total Expenditure (a to h)	8.82	21.48	13.77	30.30	45.42	100.78
5	Profit/ (Loss) Before Tax (3 - 4)	(6.78)	(20.55)	(12.84)	(27.33)	(43.56)	(92.96)
6	Tax Expense	-	-	-	-	-	-
a)	Current Tax	-	-	-	-	-	-
b)	Deferred Tax	-	-	-	-	-	-
7	Net Profit / (Loss) for the period (5 - 6)	(6.78)	(20.55)	(12.84)	(27.33)	(43.56)	(92.96)
8	Other Comprehensive Income/ (Loss) for the period - Net of Tax	-	-	-	-	-	-
9	Total Comprehensive Income/ (Loss) for the period - Net of Tax (7+8)	(6.78)	(20.55)	(12.84)	(27.33)	(43.56)	(92.96)
10	Paid up Equity Share Capital (Face Vale Rs. 4 Each)	1,578.00	1,578.00	1,578.00	1,578.00	1,578.00	1,578.00
11	Other Equity	-	-	-	-	-	(1,642.65)
12	Earnings per Share (not annualised) of Rs. 4 each	(0.02)	(0.05)	(0.03)	(0.08)	(0.12)	(0.18)
	Basic	(0.02)	(0.05)	(0.03)	(0.08)	(0.12)	(0.18)
	Diluted	(0.02)	(0.05)	(0.03)	(0.08)	(0.12)	(0.18)

[Signature]

STATEMENT ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2017

PARTICULARS	As at 30th September, 2017 Unaudited
ASSETS	
Non-current assets	
(a) Property, Plant and Equipment	143.14
(b) Other Intangible assets	0.85
(c) Financial Assets	
(i) Investments	809.13
(ii) Loans	3.17
(iii) Others Financial Asset	53.77
(d) Deferred tax assets (net)	-
Current assets	
(a) Financial Assets	
(i) Trade receivables	0.54
(ii) Cash and cash equivalents	6.78
(iii) Others Financial Asset	0.55
(b) Current Tax assets (net)	1.07
(c) Other current assets	209.08
Total Assets	1,228.08
EQUITY AND LIABILITIES	
EQUITY	
(a) Equity Share capital	1,578.00
(b) Other Equity	(1,669.99)
LIABILITIES	
1) Non-current liabilities	
(a) Deferred tax liabilities (net)	0.34
2) Current liabilities	
(a) Financial Liabilities	
i) Borrowing	953.55
(ii) Trade payables	352.35
(iii) Other financial liabilities	3.00
(b) Other current liabilities	10.83
Total Equity and Liabilities	1,228.08

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 all the 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 13th November, 2017 and the same were adopted by the Board of Directors at its meeting held on the same date. A limited review of the separate results for the quarter ended 30th Sept' 2017 have been carried out 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, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS as permitted under Ind AS 101.

4 Reconciliation of Net profit/ (loss) as previously reported on account of transition from the previous Indian GAAP to Ind-AS as under:

Particulars	Notes	Quarter Ended	Six Month Ended
		30th Sept 2017 (Amount in Rs.)	30th Sept 2016 (43.56)
Net Profit/ (Loss) as reported under previous Indian GAAP			
Adjustments on account of :			
Impact of measuring investment at Fair Value through Profit or Loss (FVTPL)	(i)	-	-
Net Profit/ (Loss) for the period under IndAS		(27.33)	(43.56)

(i) Under previous GAAP, Non Current investments were stated at cost. Under Ind As Investments have been fair valued through OCI on the date of transition and fair value changes after the date of transition has been recognised through OCI.

5 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.

By Order of the Board of Director
For ATN International Limited

Santosh Kumar Jain

SANTOSH KUMAR JAIN
Managing Director
DIN NO. 00174235

Place : Kolkata
Date : 13th November, 2017