ATN International Limited

To, National Stock Exchange of India Ltd Exchange Plaza, 5th Floor,C-1,Block G, Bandra Kurla Complex, Bandra (E), Mumbai 400051 **Symbol : ATNINTER**	To, **BSELimited** 1st Floor, Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400001 **ScripCode : 511427**	To, **The Secretary,** The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata - 700001 **Scrip Code : 011047**

Sub : Outcome of Board Meeting held on 27th May, 2026

Dear Sir/ Madam,

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), this is to inform you that the Board of A T N INTERNATIONAL LIMITED ("Company")at its meeting held today i.e.Wednesday, 27th May, 2026 has, *inter alia,* considered and approved the Audited Financial Results for the quarter and financial year ended March 31, 2026 along with Auditor's Report thereon.

Pursuant to Regulation 33 of the Listing Regulations, the copies of the said Audited Financial Results along with the Audit Reports issued by the Statutory Auditors of the Company, namely Deoki Bijay& Co, Chartered Accountants, for the quarter and financial year ended March 31, 2026 is enclosed herewith.

Further, we are pleased to inform you that Statutory Auditors of the Company, DeokiBijay& Co, Chartered Accountants (FRN: 313105E), have issued the Auditor Report(s) with an unmodified opinion on the aforesaid financial results.

The captioned Board Meeting commenced at 2:30 P.M. and concluded at 3:35 P.M. The aforesaid financial results are also being uploaded on the Company's website www.atninternational.in.

We request you to take the above information on record and disseminate the same on your respective websites.

Kindly take the above information on record.
Thanking you,
For ATN International Limited

SANTOSH KUMAR JAIN
Digitally signed by SANTOSH KUMAR JAIN
Date: 2026.05.27 16:00:56 +05'30'

Santosh Kumar Jain
Managing Director
DIN: 00174235

Regd. Office :10 Princep Street, 2nd Floor, Kolkata - 700072
Email : atninternationallimited@gmail.com (old: info@atninternational.co.in)
website : www.atninternational.in
Phone : 91-33-4002 2880, Fax :91-33-2237 9053
CIN : L65993WB1983PLC080793

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(Rs. in Lacs)

	Particulars	QUARTER ENDED			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(AUDITED)	(UNAUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
1	Revenue from Operations	-	-	21.00	-	21.00
2	Other Income	24.53	6.86	14.36	43.92	16.96
3	**Total Income (1+2)**	24.53	6.86	35.36	43.92	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	2.83	2.53	8.63	12.76	11.78
	e) Finance Cost	-	-		-	-
	f) Depreciation and Amortisation Expense	0.08	0.08	0.18	0.33	0.26
	g) Other Expenses	12.48	9.40	19.16	41.04	27.12
	h) Loss in Long Term Investment	-				-
	Total Expenditure	15.40	12.01	27.97	54.13	39.16
5	**Profit/Loss before Tax (3-4)**	9.13	(5.15)	7.39	(10.21)	(1.20)
6	**Tax Expense**					
	a) Current Tax	-	-	-	-	-
	b) Prior Period Expenditure	-	-	-	-	-
7	**Net Profit/Loss after Tax(VII-VIII)**	9.13	(5.15)	7.39	(10.21)	(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)	(0.45)	-	-	(0.45)	-
	Items that will be re-classified subsequently to the statement of profit and loss(net of tax)	-	-	-	-	-
9	**Total Other Comprehensive Income/(Expense)**	8.68	(5.15)	7.39	(10.66)	(1.20)
		-	-			
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
11	Other Equity	-	-	-	(2,346.48)	(2,336.60)
12	Earnings per equity Share (Basic & Diluted) in Rs (Not annualised)	0.02	(0.01)	(0.018)	(0.03)	(0.003)

NOTE :

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Director at their meeting held on 27 May, 2026 and subjected to 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 as per Ind AS 108 - "Operating Segments" is not applicable.
4. The company does not have any Subsidiary/ Associate/ Joint Venture Company(ies), as on 31st March ,2026
5. During the financial year ended 31.3/2026 the Company passed a Special Resolution under Section 66 of the Companies Act, 2013, approving a reduction of its paid-up share capital. Subsequently, the Company filed Petition before the Hon'ble National Company Law Tribunal Kolkata Bench for confirmation of the said reduction of share capital. The petition is currently pending before the NCLT for final sanction/approval. Pending the final order of the NCLT and the subsequent filing of the certified copy of the order with the Registrar of Companies (ROC), no accounting entries giving effect to the capital reduction have been recognized in these financial statements. The Company's share capital and reserves will be adjusted in the financial year in which the final NCLT order is registered with the ROC.
6. The figures for the quarters ended 31 March 2026 are the balancing figure of audited figures in respect of the full financial year and unaudited year to date figures upto the end of the third quarter of the financial year
7. Previous period's figures have been re-grouped/ re-arranged where necessary to confirm to current period's classification

ATN INTERNATIONAL LIMITED KOLKATA

For and On behalf of the Board of Directors
ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235

Place : Kolkata
Date: 27.05.2026

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

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 AUDITED ASSETS AND LIABILITIES AS AT 31 March 2026

(Rs. In Lacs)

PARTICULARS	Year Ended	
	31st March, 2026	31st March, 2025
	(AUDITED)	(AUDITED)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	38.08	38.40
(b) Other Intangible assets	0.03	0.03
(c)Fiancial Assest		
(i)Investment	56.04	44.33
(ii)Loans & Advances	-	3.46
(iii)Other Fiancial Assest	31.76	30.57
Current assets		
(a) Financial Assets		
(i) Trade receivables	4.69	5.32
(ii) Cash and cash equivalents	11.90	14.63
(iii) Others Financial Asset	1.20	0.61
(b) Current Tax assets (net)	8.83	7.48
(c) Other current assets	1.91	-
Total Assets	**154.44**	**144.83**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,578.00	1,578.00
(b) Other Equity	(2,346.48)	(2,336.60)
LIABILITIES		
1) Non-current liabilities		
(a) Deferred tax liabilities (net)	0.34	0.34
2)Current Liabilities		
(a) Financial Liabilities		
i)Trade payables	3.59	87.32
ii)Borrowing	271.73	18.55
iii)Other Current Liabilities	10.58	9.29
(b)Other financial liabilities	636.68	787.93
Total Equity and Liabilities	**154.44**	**144.83**

ATN INTERNATIONAL LIMITED KOLKATA

For and On behalf of the Board of Directors
ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235

Place : Kolkata
Date: 27.05.2026

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

ATN INTERNATIONAL LIMITED
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 NO. L65993WB1983PLC080793

Statement of Cash Flow for the year ended 31st March, 2026

Particulars	(Rs. In Lacs) Year Ended 31st March, 2026	(Rs. In Lacs) Year Ended 31st March, 2025
Cash flows from operating activities		
Profit / (Loss) before taxation	(10.21)	(1.20)
Adjustments for:		
Depreciation & Amortisation Expenses	0.33	0.26
Investment income	-	-
Interest Income for Prior Period	-	-
Profit / (Loss) on the sale of other intangible assets	-	-
Operating Profit before Working capital changes:	**(9.88)**	**(0.94)**
Movements in Working Capital		
(Increase) Decrease in trade receviable	0.64	0.12
(Increase) Decrease in other financial assets	(1.77)	(5.44)
(Increase) in other current assets	(1.35)	(2.96)
Increase in trade and other non financial liabilites	(233.69)	10.31
Cash generated from operations	**(246.05)**	**1.09**
Income taxes paid	-	-
Net cash from operating activities(1)	**(246.05)**	**1.09**
Cash flows from investing activities		
Proceeds from sale of other intangible assets	-	-
Increase in Loans	1.54	3.17
Acquisition of investments	(11.71)	-
Net cash used in investing activities(2)	**(10.17)**	**3.17**
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Payment of long-term borrowings	253.18	-
Net cash used in financing activities(3)	**253.18**	-
Net increase in cash and cash equivalents(1+2+3)	**(3.03)**	**4.26**
Cash and cash equivalents at beginning of period	**14.63**	**10.37**
Cash and cash equivalents at end of period	**11.60**	**14.63**
Cash & Cash Equivalent comprise :		
Cash on hand	**0.78**	**3.06**
Balance with banks on current account	**11.12**	**11.57**

ATN INTERNATIONAL LIMITED KOLKATA

For and On behalf of the Board of Directors
ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235

Place : Kolkata
Date: 27.05.2026

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

ATN INTERNATIONAL LIMITED

Related Party Disclosure for the year ended on 01.04.2025 to 31.03.2026

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	Niladri Bihari Baisk	Director
4	Shyam Sunder Chatterjee	Director
5	Krishna Banerjee	Director
6	Madhu Barnwal	Director
7	Rohit Salm	Director

B Enterprise over which Company has Significant Influence

(Rs in Lacs)

		OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
	PARTICULARS	Debit	Credit	Purchase of Shares	Sales of Shares	Debit	Credit	Debit	Credit
1	ABHIRUCHI VISION PVT LTD	-	39.94	-	-	43.21	2.97	0.30	-
2	AMLUCKIE INVESTMENT CO LTD	-	73.88	-	-	10.09	0.71	-	64.50
3	ARISSAN ENERGY LTD	0.15	-	-	-	1.42	1.56	-	-
4	ARISSAN INFRASTRUCTURES PVT LTD	-	85.41	-	-	86.39	0.97	-	-
5	ARISSAN POWER LTD	-	0.82	-	-	2.48	1.65	-	-
6	BAJF BALI PROPERTIES LTD	0.09	-	-	-	0.90	0.99	-	-
7	BLUE CHIP INDIA LTD	1.96	-	-	-	0.28	2.24	-	-
8	CMS FINVEST LTD	-	1.19	-	-	16.96	15.77	-	-
9	GANESH VINCOM PVT LTD	-	17.48	-	-	17.78	0.31	-	-
10	HANURANG PROJECTS PVT LTD	-	5.20	-	-	1.00	-	-	4.20
11	HERALD COMMERCE LTD	-	4.94	-	-	17.65	12.71	-	-
12	KASHMIR MOTOR & GEN FINANCE PVT LTD	0.12	-	-	-	0.71	0.83	-	-
13	MANGLAM INDIA LTD	0.02	-	-	-	0.28	0.31	-	-
14	MODEM VYAPAAR PVT LTD	-	5.37	-	-	6.00	0.63	-	-
15	NIHARIKA INDIA LTD	0.02	-	-	-	0.28	0.31	-	-
16	SIDHU INVESTMENT PVT LTD	-	95.50	12.17	-	-		-	107.67
17	SJP PROPERTIES PVT LTD	0.04	-	-	-	0.42	0.46	-	-
18	SILICON VALLEY INFOTECH LTD	-	84.13	-	-	84.43	0.31	-	-
	TOTAL	**2.40**	**413.87**	**12.17**	-	**290.28**	**42.71**	**0.30**	**176.37**

C Transaction With Related Parties

Sno	Related Party	Nature Of Transaction	Value of Transactions
1	Mr Sandeep Dey	Remuneration and Other Benefits	NIL

Declaration :

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

	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
PARTICULARS	Debit	Credit	Purchase of Shares	Sales of Shares	Debit	Credit	Debit	Credit
PROMOTORS								
1 LALITA JAIN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2 ARIHANT JAIN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
PROMOTORS GROUP								
1 BLUE CHIP INDIA LTD	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2 SAVERA TRADERS LTD	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

For and behalf of the Board of Directors

For ATN International Ltd.

ATN INTERNATIONAL LIMITED KOLKATA

Santosh Kumar Jain

SANTOSH KUMAR JAIN

MANAGING DIRECTOR

DIN NO.00174235

Place: Kolkata

Date:27/05/2026

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
ATN INTERNATIONAL LTD

Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of **ATN INTERNATIONAL LTD** ("the company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the basis for opinion paragraph, the statement:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net profit for the fourth quarter ended March 31, 2026 and net loss and total comprehensive loss and other financial information of the company for the year ended March 31, 2026.

We conducted our audit of the statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "*Auditor's Responsibilities for the Audit of the Financial Results*" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements

Sneha Garden, A Block, 1st Floor, Flat No. A1C, Kolkata - 700 053, West Bengal, India
7980018748. info.kolkata@dbcca.co.in ● www.dbcca.co.in

DEOKI BIJAY & CO. CHARTERED ACCOUNTANTS KOLKATA and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of annual financial statements. This statement is the responsibility of the company's management and approved by the board of directors, has been compiled from the related audited for the year ended March 31, 2026. The Company's Board of Directors are responsible for the preparation and presentation of the Financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

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DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
-

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

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7980018748. info.kolkata@dbcca.co.in • www.dbcca.co.in

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended 31 March 2026, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified in respect of these matters.

For **Deoki Bijay & Co.**
Chartered Accountants
Firm Regn 313106E

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

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

Place : Kolkata

Date : 27th May 2026

UDIN - 26051157SXZETX9191

Sneha Garden, A Block, 1st Floor, Flat No. A1C, Kolkata - 700 053, West Bengal, India
7980018748. info.kolkata@dbcca.co.in • www.dbcca.co.in

ATN International Limited

Date : 27th May, 2026

To,	To,	To,
National Stock Exchangeof India Ltd Exchange Plaza, 5th Floor,C-1, Block - G, Bandra Kurla Complex, Bandra (E), Mumbai 400051 **Symbol : ATNINTER**	**BSE Limited** 1st Floor, Phiroze Jeejeebhoy Towers DalalStreet Mumbai - 400001 **ScripCode : 511427**	The Secretary, The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata -700001 **Scrip Code : 011047**

Sub : Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation

Dear Sir/ Madam,

Pursuant to Regulation 33(3)(d} of the Securities and Exchange Board ofIndia (Listing Obligations and Disclosure Requirements) Regulation we hereby confirm and declarethat the Statutory Auditors of the Company, i.e. Deoki Bijay & Co., Chartered Accountants,(FRN: 313105E), have issued the Auditors' Report(s) with an unmodified opinionon the audited financial results for the quarter and financial year ended March 31, 2026

Kindly take the above information on record.

Thanking you,
For ATN International Limited

SANTOSH KUMAR JAIN
Digitally signed by SANTOSH KUMAR JAIN
Date: 2026.05.27 16:01:31 +05'30'

Santosh Kumar Jain
Managing Director
DIN : 00174235