



ATN International Limited

Date: 27.05.2019

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

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting - SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015

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 Annual Audited Standalone Financial Results of the Company for the financial year ended 31st March, 2019, which has been approved by the Board in its meeting held today, i.e. May 27, 2019. The Board meeting commenced at 10:30 a.m. and concluded at 1.00 P.M.

Also, we are enclosing herewith the audit Report in respect of the Annual Audited Standalone Financial Results of the Company for the financial year ended 31st March, 2019.

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, and SEBI Circular No. CIR/CFD/CMD/56/2016 date 27th May, 2016, we hereby declare that the Statutory Auditors of the Company have issued the Audit Report on Standalone Audited Financial Statements of the Company for the Financial Year ended 31st March, 2019 with unmodified opinion.

The Audited Financial Statements of the Company along with Auditor's Report will be made available on the Company's website www.atninternational.co.in

This is for your information and record.

For ATN International Limited

Santosh Kumar Jain

(Managing Director)

DIN: 00174235

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E-mail : info@atninternational.co.in
Website : www.atninternational.co.in
CIN : L65993WB1983PLC080793



Jain Sonu & Associates

INDEPENDENT AUDITOR'S REPORT
CHARTERED ACCOUNTANTS

23A GURUPADA HALDER ROAD
1ST FLOOR, KOLKATA - 700 026
☎ : 40605306
Cell : 9830285088
E-mail : casonujain@gmail.com

To
The Board of Directors
ATN International Ltd

1. We have audited the accompanying Statement of Financial Results of **ATN International Ltd** ("the Company") for the year ended March 31, 2019 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement, which is the responsibility of the company's management and approved by the Board of Directors of the Company, has been prepared on the basis of related financial statements which have been prepared in accordance with the Accounting Standards prescribed, under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement(s).

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and fair presentation of the statement that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the statement.

4. In our opinion and to the best of our information and according to the explanations given to us, the statement :

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2019.

5. The statement includes the Results for the quarter ended 31st March, 2019 being the balancing figure between audited figures in respect of the full financial year ended 31st March , 2019 and the published year to date figures up to the end of the third quarter of the current financial year which were subject to limited review by us.

Our report is not modified in respect of this matter.

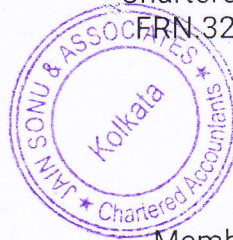
Kolkata

Dated: - The 27th day of May, 2019

For Jain Sonu & Associates

Chartered Accountants

FRN 324386E



S. Jain

(CA. Sonu Jain)
Partner

Membership No.060015

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

Statement of Audited Financial Results for the quarter and Year ended 31st March, 2019

(Rs. In lacs except as otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31st March 2019	31st Dec 2018	31st March 2018	Audited	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	4.11	4.14	7.94	20.67	15.04
2	Other Income	7.26	0.25	1.54	3.31	1.54
3	Total Income (1+2)	11.37	4.39	9.48	23.98	16.58
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	-	-	-	-	-
	d) Excise Duty	-	-	-	-	-
	e) Employee Benefit Expenses	5.13	5.21	8.36	19.99	24.90
	f) Finance Costs	-	-	-	-	-
	g) Depreciation and amortisation expenses	0.23	0.23	0.09	0.92	1.16
	h) Other Expenses	7.05	5.26	22.73	26.43	45.29
	Total Expenditure (a to h)	12.41	10.70	31.18	47.34	71.35
5	Profit/ (Loss) Before Tax (3 - 4)	(1.04)	(6.31)	(21.70)	(23.36)	(54.77)
6	Tax Expense					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-
7	Net Profit / (Loss) for the period (5 - 6)	(1.04)	(6.31)	(29.68)	(23.36)	(54.77)
	Other Comprehensive Income/ (Loss) for the period -					
8	Net of Tax	-	-	-	-	-
	Total Comprehensive Income/ (Loss) for the period -					
9	Net of Tax (7+8)	(1.04)	(6.31)	(29.68)	(23.36)	(54.77)
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
	Reserves Excluding Revaluation Reserve in the balance sheet				(1,717.11)	(1,693.74)
11	Earnings per Share (not annualised) of Rs. 10 each					
	Basic	(0.01)	(0.02)	(0.06)	(0.06)	(0.14)
	Diluted	(0.01)	(0.02)	(0.06)	(0.06)	(0.14)



STATEMENT OF SEPARATE ASSETS AND LIABILITIES AS
AT 31st March 2019

PARTICULARS	YEARS	
	31st March 2019	31st March 2018
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	6,294,139.00	6,369,412.00
(b) Other Intangible assets	57,160.00	74,423.00
(c) Financial Assets		
(i) Investments	61,600,254.00	61,600,254.00
(ii) Loans	317,029.00	317,029.00
(iii) Other Financial Assets	6,106,167.00	5,722,863.00
(e) Assets Classified as discontinued operation	7,910,973.00	7,910,973.00
Current assets		
(a) Financial Assets		
(ii) Trade receivables	-	160.00
(iii) Cash and cash equivalents	936,134.26	796,348.00
(v) Other Financial Assets	-	26,279.00
(b) Current Tax assets (net)	352,946.00	150,015.00
(c) Other current assets	23,601,707.00	23,099,708.00
Total Assets	107,176,509.26	106,067,464.00
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	157,800,000.00	157,800,000.00
(b) Other Equity	(171,711,174.66)	(169,374,241.00)
LIABILITIES		
1) Non-current liabilities		
(c) Deferred Tax Liabilities (Net)	33,679.00	33,679.00
2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	95,355,000.00	95,355,000.00
(ii) Trade payables	21,219,990.00	21,080,747.00
(iii) Other financial liabilities	3,834,900.00	300,000.00
(b) Other current liabilities	644,114.92	872,279.00
Total Equity and Liabilities	107,176,509.26	106,067,464.00

- The above financial results were reviewed by the Audit Committee and approved at the meeting held on 27th May, 2019 and Subject to limited review by the statutory auditors of the company.
- 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.
- The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly, the transition was carried out from the Accounting Principles generally accepted in India as specified under section 133 of the Companies Act, 2013 read with rule 7 of the companies (accounts) rule, 2014 (Previous GAAP), in accordance with Ind AS-101 "First time adoption of Indian Accounting Standards".
- Previous period's figures have been regrouped/ rearranged where necessary to confirm to current period's classification.
- Since the Company operates in one segment only, therefore segment wise details is not applicable

By Order of the Board
For ATN International Limited

Santosh Kumar Jain

SANTOSH KUMAR JAIN
Managing Director
DIN No. 00174235

Place : Kolkata
Date: 27th May, 2019

