ATN International Limited

13th February, 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.
25th Floor, Phiroz Jeejeeboy Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code : 511427

Dear Sir/Ma'am,

Sub: 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 ended 31st December, 2024 which has been approved by the Board of Directors in their meeting held today i.e., Thursday, 13th February, 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

The Board meeting commenced at 12.00P.M and concluded at 2.15 P.M.

This is for your perusal, necessary action and record.

Thanking you,

Yours faithfully,
For **ATN International Limited**

Santosh Kumar Jain

ATN INTERNATIONAL LIMITED KOLKATA

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

DEOKI BIJAY & CO.
Chartered Accountants

HMP House, Room No. 607, 6th Floor,
4, Fairlie Place, Kolkata - 700 001
033 4005 2013 / 16
+91 98302 73819
info.kolkata@dbcca.co.in
www.dbcca.co.in

Limited Review Report on unaudited financial results of ATN International Limited for the quarter and nine months ended 31th December, 2024, 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 nine months ended 31th December, 2024 ("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 19th 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 (The "Act") 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. Attention is drawn to note 4 to financial results. Quoted Financial Investments includes certain shares which are not showing in the Depository Participant (DP) holding statement as on 31st December 2024. As informed, the management is taking up necessary steps in respect of the matter with the DP.

Our conclusion is not modified in respect of this matter.

DEOKI BIJAY & CO.
KOLKATA
CHARTERED ACCOUNTANTS

DEOKI BIJAY & CO.
Chartered Accountants

HMP House, Room No. 607, 6th Floor,
4, Fairlie Place, Kolkata - 700 001
033 4005 2013 / 16
+91 98302 73819
info.kolkata@dbcca.co.in
www.dbcca.co.in

5. 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 19th July 2019 ('the circular') including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The financial results of the Company for the quarters ended December 31, 2023 and the year to date results for the period April 01, 2023 to December 31, 2023, were reviewed by other firm of chartered accountants who issued their unmodified conclusion, vide their report dated February 12, 2024. The financial statements of the Company for the year ended March 31, 2024, were audited by other firms of chartered accountants, who issued an unmodified opinion vide their report dated May 27, 2024.

Our conclusion is not modified in respect of this matter.

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

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

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

Place : Kolkata
Date :13th day of February, 2025

UDIN – 25051157BMTCLU9765

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 NINE MONTHS ENDED 31ST DECEMBER,2024

(Rs. in Lacs)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	Revenue from Operations	-	-	-	-	-	2.93
2	Other Income	2.60	2.67	2.84	17.10	13.93	16.60
3	**Total Income (1+2)**	2.60	2.67	2.84	17.10	13.93	19.53
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	3.15	2.64	4.53	8.93	13.21	20.74
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation and Amortisation Expense	0.08	0.08	0.01	0.17	0.12	0.13
	g) Other Expenses	7.96	2.16	3.97	23.44	22.62	26.77
	Total Expenditure	11.19	4.89	8.51	32.53	35.95	47.64
5	**Profit/Loss before Tax (3-4)**	(8.59)	(2.22)	(5.67)	(15.43)	(22.02)	(28.11)
6	Tax Expense				-		
	a) Current Tax	-	-	-	-	-	-
	b) Prior Period Expenditure	-	-	-	-	-	-
7	**Net Profit/Loss after Tax(VII-VIII)**	(8.59)	(2.22)	(5.67)	(15.43)	(22.02)	(28.11)
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)**	(8.59)	(2.22)	(5.67)	(15.43)	(22.02)	(28.11)
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	Other Equity				(2,350.83)	(2,329.31)	(2,335.41)
12	Earnings per equity Share (Basic & Diluted) in Rs (Not annualised)	(0.02)	(0.01)	(0.01)	(0.04)	(0.06)	(0.07)

NOTES :

1. The above Unaudited financial results were reviewed by the Audit Committee and approved at the meeting held on 13th February, 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 as per Ind AS 108 - "Operating Segments" is not applicable.
4. The Quoted Financial Investments includes certain shares which are not shown in DP Holding statement as on 31st December, 2024. The management is trying to take up the matter with the DP.
5. The company does not have any Subsidiary/Associate /Joint Venture Company(ies), as on December 31st, 2024.
6. The provision for Income tax and Deferred Tax is not made in the financial results, the same shall be provided during the year end
7. Previous period's figures have been re-grouped/ re-arranged where necessary to confirm to current period's classification.

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: 13th February,2025

ATN INTERNATIONAL LTD. KOLKATA

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS