



ATN International Limited

27th May, 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, PhirozJeejeeboy 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 Annual Audited Standalone Financial Results along with Auditor's Report of the Company for the Financial Year ended 31st March, 2024 which has been approved by the Board of Directors in their meeting held today i.e., Tuesday, 27th May, 2025.

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 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, 2025 with unmodified opinion.

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 12:00 P.M. and concluded at 6:00 P.M.

Kindly take the aforesaid information on record and oblige.

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 (old: info@atninternational.co.in)
website : www.atninternational.in
Phone : 91-33-4002 2880 Fax : 91-33-2237 9053



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 LIMITED

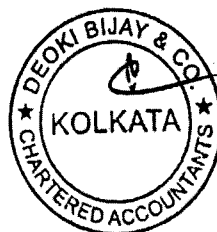
Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of **ATN INTERNATIONAL LIMITED** ("the company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("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 loss and total comprehensive income and other financial information of the company for the three months and year ended March 31, 2025.

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 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, 2024. 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.

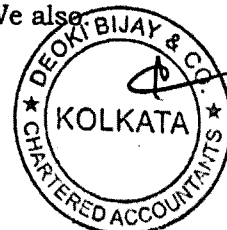
In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate 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.

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





DEOKI BIJAY & CO.
Chartered Accountants

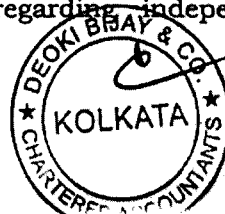
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- Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis 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.

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





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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 financial results of the Company for the quarters ended March 31, 2024 and the year to date results for the period April 01, 2023 to March 31, 2024, were audited by other firm of chartered accountants who issued their unmodified opinion, vide their report dated May 27, 2024.

We have considered their reports in framing our report.

For Deoki Bijay & Co.

Chartered Accountants

Firm Regn 313105E



[Signature]

(CA. D N Agrawal)

Partner

Mem. No. 051157

Place : Kolkata

Date : 27th May , 2025

UDIN - 25051157B MTC ML 6917

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 2025

(Rs. in Lacs)

	Particulars	QUARTER ENDED			Year Ended	
		31.03.2025 (AUDITED)	31.12.2024 (UNAUDITED)	31.03.2024 (AUDITED)	31.03.2025 (AUDITED)	31.03.2024 (AUDITED)
					21.00	2.93
1	Revenue from Operations	21.00	-		16.96	16.60
2	Other Income	14.36	2.60	4.18	37.96	19.53
3	Total Income (1+2)	35.36	2.60	4.18		
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	8.63	3.15	7.53	11.78	20.74
e)	Finance Cost	-	-		-	-
f)	Depreciation and Amortisation Expense	0.18	0.08	0.01	0.26	0.13
g)	Other Expenses	19.16	7.96	4.11	27.12	26.77
h)	Loss in Long Term Investment	-	-		-	-
	Total Expenditure	27.97	11.19	11.65	39.16	47.64
5	Profit/Loss before Tax (3-4)	7.39	(8.59)	(7.47)	(1.20)	(28.11)
6	Tax Expense	-	-		-	-
a)	Current Tax	-	-		-	-
b)	Prior Period Expenditure	-	-		-	-
7	Net Profit/Loss after Tax (VII-VIII)	7.39	(8.59)	(7.47)	(1.20)	(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)	7.39	(8.59)	(7.47)	(1.20)	(28.11)
	Paid Up Equity Share Capital (of Rs 1 each)	-	-		-	-
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	-	-		(2,336.60)	(2,335.41)
12	Earnings per equity Share (Basic & Diluted) in Rs (Not annualised)	0.018	(0.02)	(0.02)	(0.003)	(0.07)

NOTE :

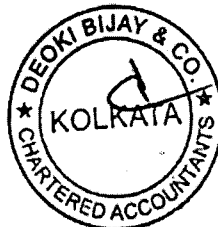
- The above audited financial results were reviewed by the Audit Committee and approved at the meeting held on 27 May, 2025 and Subject to Limited review by the statutory Auditors of the company.
- The above financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with companies (Indian Accounting Standards) rules, 2015 as amended.
- Since the Company operates in one segment only, therefore segment wise details as per Ind AS 108 - "Operating Segments" is not applicable. The company does not have any Subsidiary/Associate /Joint Venture Company(ies), as on 31st March, 2025.
- 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: 27.05.2025



ATN INTERNATIONAL LIMITED

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

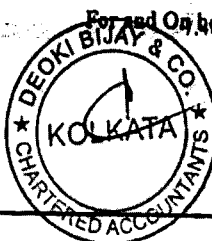
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CIN : L65993WB1983PLC080793

STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31 March 2025

(Rs. In Lacs)

PARTICULARS	Year Ended	
	31st March, 2025	31st March, 2024
	(AUDITED)	(AUDITED)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	38.40	38.66
(b) Other Intangible assets	0.03	0.03
Financial Assest		
Investment	44.33	44.33
Loans	3.46	3.17
Other Financial Assest	30.57	25.77
Current assets		
(a) Financial Assets		
(i) Trade receivables	5.32	5.44
(ii) Cash and cash equivalents	14.63	10.37
(iii) Others Financial Asset	0.61	-
(b) Current Tax assets (net)	7.48	4.06
(c) Other current assets		3.90
Total Assets	144.83	135.73
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,578.00	1,578.00
(b) Other Equity	(2,336.60)	(2,335.40)
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Trade payables	87.32	88.18
Other Current Liabilities	9.29	12.10
Non Financial Liabilities		
Deferred tax liabilities (net)	0.34	0.34
Borrowing	18.55	18.55
Other financial liabilities	787.93	773.96
Other Non Financial Liabilities		
Total Equity and Liabilities	144.83	135.73



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: 27.05.2025

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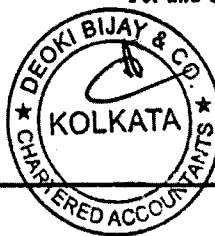
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Statement of Cash Flow for the year ended 31st March, 2025

Particulars	(Rs. In Lacs) Year Ended 31st March, 2025	(Rs. In Lacs) Year Ended 31st March, 2024
Cash flows from operating activities		
Profit / (Loss) before taxation	(1.20)	(28.11)
Adjustments for:		
Depreciation & Amortisation Expenses	0.26	0.13
Investment income	-	-
Interest Income for Prior Period	-	-
Profit / (Loss) on the sale of other intangible assets	-	-
Operating Profit before Working capital changes:	(0.94)	(27.98)
Movements in Working Capital		
(Increase)/Decrease in trade receivable	0.12	44.32
(Increase)/Decrease in other financial assets	(5.40)	
(Increase) in other current assets	3.90	(0.65)
Increase in trade and other non financial liabilities	10.28	398.55
Cash generated from operations	7.96	414.24
Income taxes paid	(3.41)	-
Net cash from operating activities(1)	4.55	414.24
Cash flows from investing activities		
Proceeds from sale of other intangible assets	-	-
Increase in Loans	(0.29)	
Acquisition of investments	-	-
Net cash used in investing activities(2)	(0.29)	-
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Payment of long-term borrowings	-	(415.00)
Net cash used in financing activities(3)	-	(415.00)
Net increase in cash and cash equivalents(1+2+3)	4.26	(0.76)
Cash and cash equivalents at beginning of period	10.37	11.13
Cash and cash equivalents at end of period	14.63	10.37
Cash & Cassh Equivalent comprise :		
Cash on hand	3.06	0.38
Balance with banks on current account	11.57	9.99

Place : Kolkata
Date : 27.05.2025



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

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235

ATN INTERNATIONAL LIMITED

Related Party Disclosure for half year ended on 01.04.2024 to 31.03.2025

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	Amitava Das	Company Secretary
4	Niladri Bihari Banik	Director
5	Shyam Sunder Chatterjee	Director
6	Krishna Banerjee	Director
7	Madhu Barnwal	Director
8	Bikash Adhikary	Director

B Enterprise over which Company has Significant Influence

	PARTICULARS	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
		Debit	Credit	Purchase of Shares	Sale of Shares	Debit	Credit	Debit	Credit
1	ABHIRUCHI VISION PVT LTD	-	40.00	-	-	0.35	0.30	-	39.94
2	ANLUCKIE INVESTMENT CO LTD	-	57.44	-	-	0.35	16.80	-	73.88
3	ARISSAN ENERGY LTD	-	-	-	-	4.14	3.99	0.15	-
4	ARISSAN INFRASTRUCTURES PVT LTD	-	100.30	-	-	16.73	1.84	-	85.41
5	ARISSAN POWER LTD	-	126.50	-	-	128.56	2.89	-	0.82
6	AUGMENT FINVEST PVT LTD	-	0.80	-	-	-	2.25	-	3.05
7	BAHUBALI PROPERTIES LTD	-	1.70	-	-	2.23	0.44	0.09	-
8	BLUE CHIP INDIA LTD	2.58	-	-	-	0.30	0.92	1.96	-
9	CMS FINVEST LTD	-	-	-	-	0.70	1.90	-	1.19
10	GANESH VINCOM PVT LTD	-	30.00	-	-	12.64	0.12	-	17.48
11	HANURANG PROJECTS PVT LTD	-	5.20	-	-	-	-	-	5.20
12	HERALD COMMERCE LTD	-	2.50	-	-	0.35	2.80	-	4.94
13	KASHMIR MOTOR & GEN FINANCE PVT LTD	-	-	-	-	0.35	0.24	0.12	-
14	MANGLAM INDIA LTD	-	-	-	-	0.14	0.12	0.02	-
15	MODEM VYAPAAR PVT LTD	-	2.68	-	-	-	2.69	-	5.37
16	NIHARIKA INDIA LTD	-	-	-	-	0.14	0.12	0.02	-
17	SIDHU INVESTMENT PVT LTD	-	-	-	-	-	95.50	-	95.50
18	SJP PROPERTIES PVT LTD	-	-	-	-	0.21	0.18	0.04	-
19	SILICON VALLEY INFOTECH LTD	-	85.30	-	-	6.29	5.12	-	84.13

C Transaction With Related Parties

Sno	Related Party	Nature Of Transaction	Value of Transactions
1	Mr Sandeep Dey	Remuneration and Other Benefits	NIL
2	Mr Amitava Das	Remuneration and Other Benefits	0.36

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	ARHANT JAIN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
PROMOTORS GROUP									
1	BLUE CHIP INDIA LTD	2.58	-	-	-	0.30	0.92	1.96	-
2	SAVERA TRADERS LTD	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

 For and behalf of the Board of Directors
For ATN International Ltd.

Santosh Kumar Jain

 SANTOSH KUMAR JAIN
MANAGING DIRECTOR
DIN NO.00174235

 Place: Kolkata
Date: 27.05.2025
