ATN International Limited

14th February, 2023

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 Unaudited Financial Results along with Limited Review Report of the Company for the quarter ended 31st December, 2022 which has been approved by the Board of Directors in their meeting held today i.e., Tuesday, 14th February, 2023.

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 1.00P.M and concluded at 5.30 P.M.

This is for your perusal, necessary action and record.

Thanking you,

Yours faithfully,
For **ATN International Limited**

Santosh Kumar Jain

Santosh Kumar Jain
(Managing Director)
DIN: 00174235

ATN INTERNATIONAL LIMITED KOLKATA

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

CA Jain Sonu & Associates

CHARTERED ACCOUNTANTS

58, Mahatma Gandhi Road, Tower !
Alcove Tower Flat 2B, Diamond Cit
South Tollygunge Karunamoye
Kolkata- 700 041, (W.B
: 983028508
Office : (033) 4044-690
E-mail : casonujain@gmail.cor

TO WHOM IT MAY CONCERN
REVIEW REPORT

We have reviewed the accompanying statement of audited financial results of ATN International Ld for the quarter ended 31.12.2022. This statement is the responsibility of the company's management and has been approved by the Board of Director. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountant of India. This Standard requires that we plan and perform the review to obtain moderate Assurance as to whether the financial statement are free of material misstatement. A review is limited primarily to inquires of the company personnel and analytical procedure applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our notice that cause us to believe that the accompanying statement of unaudited financial results have not disclosed the information required to be disclosed in terms of Clause 33 of the SEBI(Listing Obligation & Disclosure Requirements)Regulation,2015 including the way it is to be disclosed, or that it contains any material misstatement.

For Jain Sonu & Associates
Chartered Accountants
FRN 324386E

SJain

JAIN SONU & ASSOCIATES * Chartered Accountants * KOLKATA

CA Sonu Jain
Partner
Membership No-060015
UDIN NO: 23060015BGHTZS4554

Place - Kolkata
Date – 14.02.2023

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 Month Ended 31st December, 2022

(Rs. in Lacs)

	Particulars	QUARTER ENDED			NINE MONTH ENDED		Year Ended
		31.12.2022 (UNAUDITED)	30.09.2022 (UNAUDITED)	31.12.2021 (UNAUDITED)	31.12.2022 (UNAUDITED)	31.12.2021 (UNAUDITED)	31.03.2022 (AUDITED)
1	Revenue from Operations	1.49	1.40	1.27	4.32	3.73	8.72
2	Other Income	-	-	-		-	-
3	**Total Income (1+2)**	1.49	1.40	1.27	4.32	3.73	8.72
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	4.93	4.61	5.04	13.48	15.73	24.02
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation and Amortisation Expense	0.06	0.06	-	0.18	0.12	0.17
	g) Other Expenses	8.07	9.17	2.33	31.38	17.49	21.16
	h) Loss in Long Term Investment		-	-	-	-	-
	Total Expenditure (a+g)	13.06	13.84	7.37	45.04	33.34	45.35
5	**Profit/Loss before Tax (3-4)**	(11.57)	(12.44)	(6.10)	(40.72)	(29.61)	(36.63)
6	Tax Expense						
	a) Current Tax	-	-	-		-	-
	b) Prior Period Expenditure	-	-	-		-	-
7	**Net Profit/Loss after Tax(VII-VIII)**	(11.57)	(12.44)	(6.10)	(40.72)	(29.61)	(36.63)
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)**	(11.57)	(12.44)	(6.10)	(40.72)	(29.61)	(36.63)
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	Earnings per equity Share (Basic & Diluted) in Rs. 4/- each (Not annualised)	(0.03)	(0.03)	(0.02)	(0.10)	(0.07)	(0.09)

NOTE :

1 The above Unaudited financial results were reviewed by the Audit Committee and approved at the meeting held on 14th February, 2023 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 The Company adopted Indian Accounting Standards("Ind AS") from 1st April , 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), accordance with Ind IN As - IOI " First time adoption Indian Accounting Standards".

4 The company has obtained a loan of Rs 9.45crore from Rural Electrification Corporation Ltd (REC Ltd) in respect of wind mill projects against security of land having book value Rs.103.30 Lacs and the windmill thereon having nil depreciated value. The said land and windmill have been auctioned under order of Recovery Officer, DRT. Delhi which has been challenged by company before Appellate Authority. Certain Listed Shares of the Company were also lien against the loan with the REC Ltd. The said land and windmill have been auctioned under order of Recovery Officers, DRT, Delhi which has been challenged by company before Appellate Authority and the said shares have got transferred by virtue of order of Recovery Officer, DRT Delhi. The company has given a One Time Settlement proposal to REC Ltd. REC Ltd vide letter dated 02.12.2022 has settled the outstanding for Rs. 6.00 crore as one time settlement. The Company has not made any adjustment in the accounts in respect of above and the same shall be reflected in the accounts for the year ended 31st March, 2023.

5 Previous period's figures have been re-grouped/ re-arranged where necessary to confirm to current period's classification.

6 Since the Company operates in one segment only, therefore segment wise details is not applicable.

On behalf of the Board of Directors
For ATN International Limited

Santosh Kumar Jain

Santosh Kumar Jain
Managing Director
DIN : 00174235

Place : Kolkata
Date: 14.02.2023

ATN INTERNATIONAL LIMITED KOLKATA