

NKAS & ASSOCIATES

(Formerly – NAMITA KEDIA & ASSOCIATES)

CHARTERED ACCOUNTANTS

202, JESSORE ROAD, SHYAM LAKEGARDEN, BLOCK-E, 1ST FLOOR, KOLKATA – 700 089

Firm Registration No. : 328509E

E-mail: nkas.associates2013@gmail.com; Phone: 9883867720

Independent Auditor’s Review Report on Standalone unaudited quarterly financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

**TO THE BOARD OF DIRECTORS OF
RIGHT INNUVA KNOW-HOW LIMITED.**

We have reviewed the accompanying statement of unaudited standalone financial results of Right Innuva Know-How Limited for the quarter ended 30th June, 2020.

This statement is the responsibility of the Company’s management and has been approved by the Board of Directors which has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of The Companies Act, 2013, 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.

We draw attention to the fact that the financial results of the associates have not been finalised and thus not made available to the Company for preparation of Consolidated Review Report. Accordingly, consolidated Results have not been given. Our Conclusion is not modified in respect of this matter.

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 misstatements. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards 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 Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NKAS & ASSOCIATES
Chartered Accountants
Firm Registration No. 328509E



Place: Kolkata
Date: 23rd November, 2020


Ashok Kumar Sahoo
Partner

Membership No. – 306453
UDIN: 20306453AAAADY2062

RIGHT INNUVA KNOW-HOW LIMITED
CIN: L51109WB1974PLC029635
Regd Office: 2, Clive Ghat Street, Kolkata - 700 001

(₹ in lacs except No. of Share and EPS)

Part I

Statement of Standalone Unaudited Results for the Quarter & Three months ended 30/06/2020

Sl. No.	Particulars	Unaudited	Audited	Unaudited	Unaudited	
		Quarter Ended				Year Ended
		30/06/2020	31/03/2020	30/06/2019	31/03/2020	
1	Income from Operations					
	(a) Net Sales/Income from Operations	13.88	25.65	20.04	219.25	
	(b) Other Income	8.38	-42.23	-	33.80	
	Total Income from Operations (net)	22.26	-16.58	20.04	253.05	
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	109.67	-	109.67	
	(c) Employee Benefit Expense	0.43	2.61	0.83	6.24	
	(d) Finance Cost	-	17.18	9.16	35.36	
	(e) Depreciation and amortisation expense	0.04	0.20	-	0.20	
	(f) Other Expenses	6.30	23.21	31.53	123.55	
	Total Expenses	6.77	152.87	41.52	275.02	
3	Profit/(Loss) from Operations	15.49	-169.45	-21.48	-21.97	
4	Exceptional Items	-	-	-	-	
5	Profit/(Loss) from Ordinary activities before Tax (7-8)	15.49	-169.45	-21.48	-21.97	
6	Tax Expense	-	-	-	-	
7	Net Profit/(Loss) from Ordinary activities after Tax (9-10)	15.49	-169.45	-21.48	-21.97	
8	Other Comprehensive Income for the period	-	-	-	-	
9	Net Profit/(Loss) for the period (11-12)	15.49	-169.45	-21.48	-21.97	
10	Paid-up Equity Share Capital (Face Value `10/- per share)	233.52	233.52	233.52	233.52	
11	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year				-4,678.62	
12	Earnings per share of `10/- each Basic & Diluted	₹ 0.66	₹ -7.26	₹ -0.92	₹ -0.94	
13	Earnings per share of `10/- each Basic & Diluted	₹ 0.66	₹ -7.26	₹ -0.92	₹ -0.94	

Notes:

1. The above Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 23rd November, 2020. The statutory auditors have carried out Limited Review of these results and the results have been published in accordance with clause 41 of the Listing Agreement.

2. The Company is publishing its standalone results. The Financial Results of the associates have not yet made available to the Company. Hence the consolidated results of the Company has not been provided herein.

3. Since the company operates in only 1 segment. Hence, Segment Reporting as per Ind AS 108 is not given.

4. Due to non-availability of audited Results for the year ended 31st March, 2020, the unaudited financial results have been published.



For Right Innuva Know-How Limited

Manoj Bose

Manoj Bose

Director

Place : Kolkata

Date: 23rd November, 2020