

Agrawal Tondon & Co.

(Formerly: Agrawal Sanjay & Company)

CHARTERED ACCOUNTANTS

Firm Registration No. : 329088E

Room No.: 7, 1st Floor, 59 Bentinck Street

Kolkata – 700 069

Website: www.agrawalsanjay.com

E-mail id: agrawaltondon2019@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To the Board of Directors of RIGHT INNUVA KNOW-HOW LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **RIGHT INNUVA KNOW-HOW LIMITED** ("the Company"), for the quarter ended 30 June 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We draw attention to the fact that the financial results of the Associates have not been finalized and thus not made available to the company for preparation of the consolidated Review Report. Accordingly, consolidated results have not been given. Our conclusion is not modified in respect of this matter.



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5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **AGRAWAL TONDON & CO.**

Chartered Accountants

Firm Registration No.: 329088E

Kaushal Kejriwal

Kaushal Kejriwal

Partner

Membership No.: 308606

Place: Kolkata

Date: 12th August, 2022

UDIN: 22308606APQUWG7213



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 ended 30/06/2022

Sl. No.	Particulars	Quarter Ended			Year Ended	
		30/06/2022	31/03/2022	30/06/2021	31/03/2022	
		Unaudited	Audited	Unaudited	Audited	
1	Income from Operations					
	(a) Net Sales/ Income from Operations	22.22	36.02	16.75	128.85	
	(b) Other Income	0.50	30.44	0.15	30.96	
	Total Income from Operations (net)	22.72	66.46	16.90	159.81	
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	
	(c) Employee Benefit Expense	1.54	2.13	0.47	4.23	
	(d) Depreciation and amortisation expense	0.01	-0.01	0.03	0.08	
	(e) Finance Cost	7.07	30.79	-	30.79	
	(f) Maintenance Expenses	15.12	13.54	12.97	69.49	
	(g) Other Expenses	10.08	152.02	1.03	156.04	
	Total Expenses	33.83	198.47	14.50	260.63	
3	Profit/(Loss) from Operations	(11.11)	(132.02)	2.40	(100.82)	
4	Exceptional Items	-	-	-	-	
5	Profit/(Loss) from Ordinary activities before Tax (7-8)	(11.11)	(132.02)	2.40	(100.82)	
6	Tax Expense	-	-	0.60	-	
7	Net Profit/(Loss) from Ordinary activities after Tax (9-10)	(11.11)	(132.02)	1.80	(100.82)	
8	Remeasurement gains or losses on Defined Benefit Plans	-	-	-	-	
9	Fair Value Gain on Revaluation of Investments				-	
10	Net Profit/(Loss) for the period (11-12)	(11.11)	(132.02)	1.80	(100.82)	
11	Paid-up Equity Share Capital (Face Value `10/- per share)	233.52	233.52	233.52	233.52	
12	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year				-4,391.07	
13	Earnings per share of `10/- each Basic & Diluted	₹ -0.48	₹ -5.65	₹ 0.08	₹ -4.32	

Notes:

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12th August, 2022. 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.
- 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.
- Since the company operates in only a single segment. Hence, Segment Reporting as per Ind AS 108 is not given.
- The previous financial period/year figures have been regrouped / re-arranged wherever necessary to conform to this period's classification.

Place : Kolkata

Date: 12th August, 2022



For Right Innuva Know-How Limited

Lalit Talwar

Wholtime Director & CFO