

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

RIGHT KNOW

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

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of **RIGHT KNOW-HOW LIMITED** ("the Company"), for the quarter and nine months ended 31 December 2020, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
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 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.
4. 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.



Agrawal Tondon & Co.

CHARTERED ACCOUNTANTS

Firm Registration No. : 329088E

Room No. : 7, 1st Floor, 59 Bentinck Street
Kolkata - 700 069

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5. Based on our review conducted as stated in paragraph 3 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.

Place: Kolkata
Date: 13th February 2021
UDIN: 21060534AAAABF7240



For **AGRAWAL TONDON & CO.**

Chartered Accountants

Firm Registration No.: 329088E

RadhaKrishan Tondon

Partner

Membership No.: 060534

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 & Nine months ended 31/12/2020

Sl. No.	Particulars	Unaudited			Unaudited		Audited
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-20	30-Sep-20	31-Dec-19	30-Dec-20	30-Dec-19	31-Mar-20
1	Income from Operations						
	(a) Net Sales/ Income from Operations	26.42	19.10	140.35	59.40	193.60	215.95
	(b) Other Income	8.47	-	-	16.85	76.03	31.85
	Total Income from Operations (net)	34.89	19.10	140.35	76.25	269.63	247.80
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	142.42
	(c) Employee Benefit Expense	1.61	1.49	1.28	3.53	3.63	6.24
	(d) Depreciation and amortisation expense	0.04	0.07	-	0.15	-	0.20
	(e) Finance Costs	653.13	-	0.10	653.13	18.18	35.09
	(f) Maintenance expense	16.98	17.71	28.20	40.62	83.01	103.15
	(g) Other Expenses	2.57	1.72	11.49	4.66	17.33	18.26
	Total Expenses	674.33	20.98	41.07	702.08	122.15	305.36
3	Profit/(Loss) from Operations	-639.44	-1.88	99.28	-625.83	147.48	-57.56
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from Ordinary activities before Tax	-639.44	-1.88	99.28	-625.83	147.48	-57.56
6	Tax Expense	-	-	-	-	-	-312.22
7	Net Profit/(Loss) from Ordinary activities after Tax	-639.44	-1.88	99.28	-625.83	147.48	254.66
8	Remeasurement gains or losses on Defined Benefit Plans	-	-	-	-	-	-
9	Net Profit/(Loss) for the period	-639.44	-1.88	99.28	-625.83	147.48	254.66
10	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	233.52	233.52	233.52	233.52	233.52	233.52
11	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						-4,401.98
12	Earnings per share of ₹ 10/- each Basic & Diluted	₹ -27.38	₹ -0.08	₹ 4.25	₹ -26.80	₹ 6.32	₹ 10.91
13	Earnings per share of ₹ 10/- each Basic & Diluted	₹ -27.38	₹ -0.08	₹ 4.25	₹ -26.80	₹ 6.32	₹ 10.91

Notes:

1. The above Standalone Financial Results of the Company for the quarter and nine months ended 31st December, 2020 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 13th February, 2021. The Statutory Auditors of the Company have reviewed these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Company has assessed the possible effects that may result from the pandemic COVID-19 on the carrying amount of Receivables, Inventories, Investments and other assets/liabilities. Based on the internal and external sources of information, the Company is of the view that as on date of approval of these financial results, the impact of COVID-19 is not material. However, the impact assessment of COVID-19 is a continuing process given its nature and duration. The Company will continue to closely observe the evolving scenario and take into account any future developments arising out of the same.

3. The Company is publishing its Standalone results. The financial results of the Associates & Subsidiary Companies have not yet made available to the Company. Hence, the Consolidated Results of the Company have not been provided herein.

4. The Company operated only in 1 Segment. Hence, Segment Reporting as per Ind AS 108 is not given.



For Right Innuva Know-How Limited

Manoj Bose

Manoj Bose
Director

Place : Kolkata

Date: 13th February, 2021