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U.S. SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

FORM 10-Q

(Mark One)

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal quarter ended **June 30, 2018**

[ ] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from to

RIGHT OF REPLY LTD

(Exact name of small business issuer as specified in its charter)

England and Wales	333-221276	Not Applicable
(State of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

30, Percy Street
London W1T2DB
United Kingdom
(Address of principal executive offices) (Zip code)

Issuer's telephone number +44020 74671700

Securities registered under Section 12(g) of the Exchange Act:
Ordinary Shares $0.036 par value

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No [ ]

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes [X] No [ ]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer [ ] Accelerated Filer [ ]
Non-accelerated Filer [ ] (Do not check if a smaller reporting company) Smaller Reporting Company **[X]**
Emerging Growth Company **[X]**

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). [ ] Yes [X] No

There were 2,336,000 shares of Ordinary Shares par value $0.036 as of August 10, 2018.

Transitional Small Business Disclosure Format (check one): Yes [ ] No [X]

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PART I

ITEM 1. FINANCIAL STATEMENTS

CONTENTS

RIGHT OF REPLY LTD
Condensed Consolidated Balance Sheets

	June 30, 2018 (Unaudited)	December 31, 2017 (Audited)
ASSETS		
CURRENT ASSETS		
Cash	$ 519,994	$ 221
Accounts receivable, net of allowance of $3,307 and $0	255,067	-
Inventory	36,429	-
Prepaid expenses	198,383	137,500
Loans receivable - related party	77,450	-
TOTAL CURRENT ASSETS	1,087,323	137,721
FURNITURE AND EQUIPMENT , net of accumulated depreciation of $30,561 and $0	59,206	-
OTHER ASSETS		
Deposits	4,186	-
Investment	1,116,819	-
Goodwill	1,821,298	-
Patents and trademarks, net of accumulated amortization of $1,345 and $490	13,276	7,645
	2,955,579	7,645
TOTAL ASSETS	$ 4,102,108	$ 145,366
LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT)		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 465,244	$ 87,623
Accrued expenses - related parties	142,559	165,942
Taxes payable	997	-
Deferred revenue	62,119	-
Lines of credit	7,604	-
Loan payable - related party	-	675
Capital lease obligations	3,527	-
Convertible note payable	200,000	-
TOTAL CURRENT LIABILITIES	882,050	254,240
LONG-TERM LIABILTIES		
Capital lease obligations, net of current portion	5,825	-
COMMITMENTS AND CONTINGENCIES		
SHAREHOLDERS' EQUITY (DEFICIT)		
Ordinary shares, $0.036 par value; unlimited shares authorized; 2,336,000 shares issued and outstanding at June 30, 2018 and and 1,845,316 shares issued and outstanding at December 31, 2017	84,096	66,431
Ordinary shares subscribed	-	160,774
Subscription receivable	-	(160,774)
Additional paid in capital	5,080,307	1,966,867
Accumulated deficit	(2,820,718)	(2,129,766)
Accumulated other comprehensive loss	(25,928)	(12,406)
Noncontrolling interest	896,476	-
SHAREHOLDERS' EQUITY (DEFICIT)	3,214,233	(108,874)
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT)	$ 4,102,108	$ 145,366

See the accompanying notes to the condensed consolidated financial statements

RIGHT OF REPLY LTD
Condensed Consolidated Statements of Operations
(Unaudited)

	For the Three Months Ended June 30, 2018	For the Three Months Ended June 30, 2017	For the Six Months Ended June 30, 2018	For the Six Months Ended June 30, 2017
SALES	$ 839,168	$ -	$ 1,758,125	$ -
COST OF GOODS SOLD	651,232	-	1,554,460	-
GROSS PROFIT	187,936	-	203,665	-
OPERATING EXPENSES				
General and administrative	316,598	345,355	540,707	362,883
Sales and marketing	133,253	113,716	298,208	113,716
Research and development	(2,250)	-	42,219	-
Total operating expenses	447,601	459,071	881,134	476,599
OTHER INCOME (EXPENSES)				
Interest income	411	-	411	-
Other income (expense)	(1,769)	-	41	-
Gain on sale of equipment	3,024	-	3,024	-
Interest expense	(3,549)	-	(12,220)	-
	(1,883)	-	(8,744)	-
NET LOSS BEFORE INCOME TAXES	(261,548)	(459,071)	(686,213)	(476,599)
PROVISION FOR INCOME TAXES	990	-	1,746	-
NET LOSS	(262,538)	(459,071)	(687,959)	(476,599)
NET (INCOME) LOSS ATTRIBUTABLE TO NONCONTROLLING INTEREST	2,708	-	(2,993)	-
NET LOSS ATTRIBUTABLE TO ORDINARY SHAREHOLDERS	$ (259,830)	$ (459,071)	$ (690,952)	$ (476,599)
BASIC AND DILUTED NET LOSS PER ORDINARY SHARE	$ (0.12)	$ (0.32)	$ (0.33)	$ (0.35)
BASIC AND DILUTED WEIGHTED AVERAGE ORDINARY SHARES OUTSTANDING	2,227,489	1,438,111	2,112,587	1,344,055

See the accompanying notes to the condensed consolidated financial statements

RIGHT OF REPLY LTD
Condensed Consolidated Statements of Comprehensive Loss
(Unaudited)

	For the Three Months Ended June 30, 2018	For the Three Months Ended June 30, 2017	For the Six Months Ended June 30, 2018	For the Six Months Ended June 30, 2017
NET LOSS	$ (262,538)	$ (459,071)	$ (687,959)	$ (476,599)
OTHER COMPREHENSIVE LOSS				
Foreign Currency Translation Adjustments, net of tax	(30,107)	(11,574)	(13,522)	(11,546)
TOTAL OTHER COMPREHENSIVE LOSS, net of tax	(30,107)	(11,574)	(13,522)	(11,546)
COMPREHENSIVE LOSS	$ (292,645)	$ (470,645)	$ (701,481)	$ (488,145)

See the accompanying notes to the condensed consolidated financial statements

RIGHT OF REPLY LTD
Condensed Consolidated Statement of Changes in Shareholders' Equity (Deficit)
For the Six Months Ended June 30, 2018

	Ordinary Shares								
	Number of Shares	Amount	Ordinary Shares Subscribed	Subscription Receivable	Additional Paid-In Capital	Accumulated Deficit	Accumulated Other Comprehensive Income (Loss)	Noncontrolling Interest	Total
Balance December 31, 2017 (Audited)	1,845,316	$66,431	$ 160,774	$ (160,774)	$1,966,867	$ (2,129,766)	$ (12,406)	$ -	$ (108,874)
Sale of ordinary shares	195,000	7,020	(111,364)	111,364	758,208	-	-	-	765,228
Ordinary share issuance costs	-	-	-	-	(48,118)	-	-	-	(48,118)
Redemption of ordinary shares	(12,000)	(432)	-	-	432	-	-	-	-
Ordinary shares issued for acquisition of subsidiary	94,000	3,384	-	-	947,616	-	-	914,000	1,865,000
Ordinary shares issued for investment	110,000	3,960	-	-	1,112,859	-	-	-	1,116,819
Shares issued in satisfaction of accrued expense - related party	58,684	2,113	(49,410)	49,410	47,297	-	-	-	49,410
Shares issued for conversion of notes payable and accrued interest	45,000	1,620	-	-	295,146	-	-	-	296,766
Dividend	-	-	-	-	-	-	-	(20,517)	(20,517)
Net income (loss)	-	-	-	-	-	(690,952)	-	2,993	(687,959)
Cumulative translation adjustment	-	-	-	-	-	-	(13,522)	-	(13,522)
Balance June 30, 2018 (Unaudited)	2,336,000	$84,096	$ -	$ -	$5,080,307	$ (2,820,718)	$ (25,928)	$ 896,476	$3,214,233

See the accompanying notes to the condensed consolidated financial statements

RIGHT OF REPLY LTD
Condensed Consolidated Statements of Cash Flows
(Unaudited)

	For the Six Months Ended June 30, 2018	For the Six Months Ended June 30, 2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (687,959)	$ (476,599)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Depreciation and amortization	16,739	190
Provision for bad debts	3,353	-
Ordinary shares issued for professional fees	-	482,169
Gain on sale of equipment	(3,024)	-
(Increase) decrease in assets, net of acquisition		
Accounts receivable	(46,624)	-
Inventory	(7,117)	-
Prepaid expenses	(65,417)	-
Deferred taxes	8,811	-
Deposits	(4,245)	-
Increase in liabilities, net of acquisition		
Accounts payable and accrued expenses	72,994	5,750
Accrued expenses - related parties	39,479	-
Deferred revenue	62,997	-
Taxes payable	1,011	-
Net cash provided by (used in) operating activities	(609,002)	11,510
CASH FLOWS FROM INVESTING ACTIVITIES:		
Cash acquired in acquisition	75,931	-
Loans receivable - related party	(78,450)	-
Purchase of equipment	(30,921)	-
Patent costs	(6,766)	-
Net cash used in financing activities	(40,206)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from line of credit	7,712	-
Repayment of loan payable - related party	(666)	-
Proceeds from notes payable	506,576	-
Repayment of notes payable	(21,600)	-
Repayment of capital lease	(1,196)	-
Proceeds from sale of ordinary shares, net of issuance costs $48,118	717,110	-
Dividend	(20,517)	-
Net cash provided by financing activities	1,187,419	-
EFFECT OF EXCHANGE RATE ON CASH	(18,438)	(11,510)
NET CHANGE IN CASH AND CASH EQUIVALENTS	519,773	-
CASH AND CASH EQUIVALENTS - BEGINNING OF PERIOD	221	-
CASH AND CASH EQUIVALENTS - END OF PERIOD	$ 519,994	$ -
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during period for:		
Interest	$ -	$ -
Income taxes	$ -	$ -
SUPPLEMENTAL DISCLOSURE OF NON-CASH FINANCING ACTIVITIES:		
Ordinary shares subscribed	$ -	$ 246,338
Ordinary shares issued as consideration of acquisition of subsidiary	$ 951,000	$ -
Ordinary shares issued as consideration for investment	$ 1,116,819	$ -
Ordinary shares issued in satisfaction of accrued expense - related party	$ 49,410	$ -
Ordinary shares issued in satisfaction of notes payable and accrued interest	$ 296,766	$ -
Goodwill	$ 1,821,298	$ -
Noncontrolling interest	$ 914,000	$ -

See the accompanying notes to the condensed consolidated financial statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Business

Right of Reply LTD ("ROR") was originally registered as a private limited company in the United Kingdom on June 20, 2016.

Prior to the internet, personal reputations were mostly a function of word of mouth, and concrete evidence of a person's character actually required getting to know them. In today's world, meeting someone in person isn't so much a first impression as it is a chance to confirm or refute what can already be found online. For better or worse, people are using online search engines to find information about you and other people that cross their paths. However, with the increasing speed of digital engagement, events can turn sour fast, and damage to one's personal reputation can be disproportionate. For high-profile and average individuals alike, personal reputations are built and lost in a matter of minutes. Increasingly, people are using two online indicators - social content and credit history - as proxies to determine an individual's character and trustworthiness. This reductionist approach is faulty, dangerous and unsustainable, for two main reasons:

1- It is increasingly difficult to determine the truthfulness of online content, specifically the accuracy of online personal reputations. As questionable online media sources proliferate, virtually anyone can publish damaging and unfiltered information with limited recourse. Unfortunately, laws and regulations are limited in their ability to fully protect one's online identity - applying only to registered, regulated media.

2- Credit reports are notorious for their high error rates and providing a limited view of one's credit worthiness. Credit reports make no distinction for the different rationales behind why individuals may have defaulted on payments. For a large majority of the population, bad credit is often a function of unforeseen circumstances like sudden illness or divorce, and not a true reflection of their risk profile.
With this in mind, ROR was founded to provide rapid, low-cost, and legally sound solutions to protect against negative online content. By creating online platforms to access complete and updated personal information, individuals are able to respond to negative or erroneous content with timeliness and relevance. At the same time, the general public can access multiple perspectives on specific content and form a full and unbiased opinion regarding a person or event.

As a leading online reputation company, ROR empowers individuals to regain control and 'tell their truth' on the two key determinants affecting their reputation – personal online content and credit reports -through three key subsidiaries:

- **RoR**, a leading online technology allowing users to respond immediately to any online misinformation or personal attacks with a low-cost and legally sound solution to protect and manage their online reputations.
- **Reply on Credit Check** (RoCC), an online applied technology that enables users to review and respond to negative content regarding one's personal credit history. RoCC provides a wider range of data points and documentation to prove and assess credit worthiness in an effective and non-contentious manner.
- **RORKEY, "Register of Reputation Keys",** an innovative DApp, powered by Blockchain technology, allowing users to have a unique Digital Identity and personally reply to any content on the web, especially on unregulated media like social networks and blogs.

On January 1, 2018, ROR acquired a 51% interest in BSS-ONE Dueenne Group (“Dueenne”), a software development company based in Romania. Dueenne will be responsible to develop and maintain the Company’s platform, offering customer and call services. The 51% of Dueenne was acquired for 94,000 ordinary shares of ROR with a fair value of $10 per share.

On May 14, 2018 the Company acquired 10% of The Fool equity capital, with an option based on certain conditions, to acquire an additional 31%, over a period of 2 years. The Fool specializes in Online Reputation Management (ORM). The Company has acquired 10% of The Fool shares by issuing 110,000 shares of the Company’s ordinary shares, with a fair value of $1,116,819. This investment will be accounted for using the cost method.

Basis of Presentation

The accompanying unaudited condensed consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”). All significant intercompany transactions and balances have been eliminated in consolidation. Certain information and note disclosures normally included in the financial statements prepared in accordance with US GAAP have been condensed. The accompanying unaudited financial statements should be read in conjunction with the financial statements and notes included in the Company’s Annual Report on Form 10-K for the year ended December 31, 2017 as filed with the SEC. Operating results for the six months ended June 30, 2018 are not necessarily indicative of the results that may be expected for the year ending December 31, 2018.

The Company’s activities are subject to significant risks and uncertainties, including failing to secure additional financing to operationalize the Company’s current technology before another company develops similar technology to compete with the Company.

The Company is an emerging growth company as the term is used in The Jumpstart Our Business Startups Act enacted on April 5, 2012 and has elected to comply with certain reduced public company reporting requirements.

Revenue Recognition

In accordance with Financial Accounting Standards Board Accounting Standards Codification (“FASB ASC”) 605, “Revenue Recognition” the Company recognizes revenue when (i) persuasive evidence of a customer or distributor arrangement exists, (ii) a retailer, distributor or wholesaler receives the goods and acceptance occurs, (iii) the price is fixed or determinable, and (iv) collectability of revenue is reasonably assured. Revenue consists of computer consulting services, resale of Voice Over Internet Protocol (“VOIP”) prepaid charges, and sale of computer hardware and software.

Comprehensive Income

The Company follows FASB ASC 220, “Comprehensive Income,” in reporting comprehensive income. Comprehensive income is a more inclusive financial reporting methodology that includes disclosure of certain financial information that historically has not been recognized in the calculation of net income. The Company has one item of other comprehensive loss, consisting of foreign translation adjustments.

Concentration of credit risk

The Company places its cash primarily in checking and money market accounts with reputable financial institutions. Deposits held with these financial institutions may exceed the amount of insurance provided on such deposits, if any.

The Company’s accounts receivable are typically secured and are derived from customers around the world in different industries.

The Company performs ongoing credit evaluations of its customers and maintains allowances for potential credit losses. Historically, such losses have been within management’s expectations. As of December 31, 2017, one customer accounted for 13% of the Company’s net accounts receivable balance. As of June 30, 2018, three customers accounted for 55.5% of the Company’s net accounts receivable balance.

Fair Value of Financial Instruments

The Company's financial instruments consist of accounts receivable, loans, accounts payable and accrued expenses, loans payable and notes payable. The carrying value of accounts receivable, loans and other receivables, accounts payable and accrued expenses and loans payable approximate their fair value because of their short maturities. The Company believes the carrying amount of its note payable approximates fair value based on rates and other terms currently available to the Company for similar debt instruments.

Foreign Currency Transactions and Translation

The functional currency of the operations of ROR is the British Pound. The functional currency of Dueenne is the Romanian New Lei ("RON"). Gains and losses, if any, resulting from transactions in currencies other than the functional currency of the Company are recorded in the statement of operations for the reporting periods as part of general and administrative expense. Included in general and administrative expense were foreign currency transaction losses of $19,905 and $18,192 for the three and six months ended June 30, 2018 and $0 for the three and six months ended June 30, 2017.

The reporting currency of the Company is the United States (U.S.) dollar. The financial statements in functional currencies are translated to U.S. dollars using the closing rate of exchange for assets and liabilities and average rate of exchange for the statement of operations. The capital accounts are translated at historical rate. Translation gains and losses are recorded in the accumulated other comprehensive income loss as a component of shareholders' equity.

Furniture and Equipment

Furniture and equipment are stated at cost and depreciated using the straight-line method over the estimated useful lives of the assets. The estimated useful lives of furniture and equipment are three to five years.

The Company takes technology changes into consideration as it assigns the estimated useful lives, and monitors the remaining useful lives of asset groups to reasonably match the remaining economic life with the useful life and makes adjustments when necessary. Upon retirement or disposition of furniture and equipment, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized.

Inventory

The Company's inventories consist primarily of items held for resale such as devices and accessories. The Company values its inventory at the lower of cost or net realizable value. Inventory cost is computed on an average cost basis. Net realizable value is determined by reviewing current replacement cost, marketability and obsolescence.

Patents and Trademarks

Costs associated with the registration and any legal defense of the patents and trademarks are capitalized and are amortized on a straight-line basis over the shorter of the estimated useful or legal lives of the patents and trademarks, which is generally 20 years. Costs incurred for patents and trademarks that are not approved are expensed in the month in which they are rejected.

Basic and Diluted Net Income per Share of Ordinary Shares

The Company follows FASB ASC 260, "Earnings Per Share," when reporting Earnings Per Share resulting in the presentation of basic and diluted earnings per share. Because the Company reported a net loss for each of the periods presented and because the Company has no ordinary share equivalents, the amounts reported for basic and diluted loss per share were the same.

Research and Development Costs

In accordance with FASB ASC 730, research and development costs are expensed when incurred. Research and development costs for the three and six months ended June 30, 2018 were $(2,250), and $42,219 and for three and six months ended June 30, 2017 were $0.

Recently Adopted Accounting Pronouncements

As of June 30, 2018 and for the period then ended, there were no recently adopted accounting pronouncements that had a material effect on the Company's financial statements.

Recently Issued Accounting Pronouncements Not Yet Adopted

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. In August 2015, the FASB issued ASU No. 2015-14, which deferred the effective date of Update 2014-09 to annual reporting periods beginning after December 15, 2017. Since the Company is an emerging growth company, this amendment will be adopted on January 1, 2019 and is not anticipated to have a material effect on the financial statements.

In August 2016, the FASB issued ASU No. 2016-15, *Statement of Cash Flows (Topic 230), Classification of Certain Cash Receipts and Cash Payments*. The Update addresses eight specific changes to how cash receipts and cash payments are presented and classified in the statement of cash flows. The amendments in this Update are effective for public business entities which are emerging growth companies for fiscal years beginning after December 15, 2018 and interim periods within those fiscal years. Early adoption is permitted. An entity that elects early adoption must adopt all of the amendments in the same period. The amendments in this Update should be applied using a retrospective transition method to each period presented. The company does not expect the adoption of this update to have a material effect on the financial statements.

NOTE 2 – MANAGEMENT PLANS

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company has incurred significant losses and experienced negative cash flow from operations since inception. These conditions raise substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

On July 23rd, the Company issued a 7% one year convertible promissory note for €50,000 ($59,600). The Company is also anticipating an equity placement at $13.5 per ordinary share with a goal to issue a minimum 100 ordinary shares to a maximum 400 shareholders. This placement is needed in order for the Company to be listed on NASDAQ. Following the closing of its first registration statement, the Company plans to file a new registration statement (on Form S-1) to place 400,000 new ordinary shares at $15 per share for a gross proceeds of $6,000,000.

Since inception, the Company has focused on developing and implementing its business plan and sought acquisitions to augment its business plan. The Company believes that its existing cash resources will not be sufficient to sustain operations during the next twelve months. The Company currently needs to generate additional revenue in order to sustain its operations. In the event that the Company cannot generate sufficient revenue to sustain its operations, the Company will need to reduce expenses or obtain financing through the sale of debt and/or equity securities. The issuance of additional equity would result in dilution to existing shareholders. If the Company is unable to obtain additional funds when they are needed or if such funds cannot be obtained on terms acceptable to the Company, the Company would likely be unable to execute upon the business plan or pay costs and expenses as they are incurred, which would have a material, adverse effect on the business, financial condition and results of operations.

NOTE 3 – ACQUISITION OF DUEENNE

The Company accounts for acquisitions of entities that include inputs and processes and have the ability to create outputs as business combinations in accordance with ASC Topic 805 *Business Combinations*. The purchase price of the acquisition is allocated to the tangible and intangible assets acquired and liabilities assumed based on their estimated fair values at the acquisition dates. The excess of the purchase price over those fair values is recorded as goodwill. During the measurement period, which may be up to one year from the acquisition date, the Company may record adjustments to the assets acquired and liabilities assumed with the corresponding offset to goodwill. Upon the conclusion of the measurement period or final determination of the values of assets acquired or liabilities assumed, whichever comes first, any subsequent adjustments are recorded to the condensed consolidated statements of operations.

Costs to exit or restructure certain activities of an acquired company or the Company's internal operations are accounted for as one-time termination and exit costs and are accounted for separately from the business combination. Restructuring and other acquisition-related costs are expensed as incurred.

On January 1, 2018, the Company acquired a 51% interest in Dueenne in consideration for 94,000 ordinary shares of ROR, with a fair value of $951,000.

The value of purchase price consideration will change based on fluctuations in the share price of the Company's ordinary shares. The Company has performed a preliminary valuation analysis of the fair market value of Dueenne assets to be acquired and liabilities to be assumed. Using the total consideration for the Acquisition, the Company has estimated the allocations to such assets and liabilities. The following table summarizes the allocation of the preliminary purchase price as of the transaction's closing date:

Consideration		
Equity	$	951,000
Fair Value of Noncontrolling interest		914,000
Acquisition Date Fair Value of Target		1,865,000
Less: Fair Value of Identifiable Net Assets		(44,000)
Total Goodwill		1,821,000
Less: Goodwill - Controlling Interest		(929,000)
Goodwill - Noncontrolling interest	$	892,000

Recognized amounts of identifiable assets acquired and liabilities assumed at fair value:		
Cash	$	76,000
Accounts receivable		219,000
Inventories		30,000
Deferred tax assets		9,000
Property, Plant and Equipment		43,000
Accounts payable and accrued expenses		(318,000)
Notes payable		(15,000)
Total identifiable net assets - Fair value	$	44,000

NOTE 4 – ACCOUNTS RECEIVABLE

The Company records accounts receivable at the invoiced amount. The Company maintains an allowance for doubtful accounts to reserve for potentially uncollectible receivable amounts. In evaluating the Company's ability to collect outstanding receivable balances, the Company considers various factors including the age of the balance, the creditworthiness of the customer, which is assessed based on ongoing credit evaluations and payment history, and the customer's current financial condition. As of June 30, 2018 and December 31, 2017, accounts receivable are presented net of an allowance for doubtful accounts of $3,307 and $0. Uncollectible accounts receivable are charged against the allowance for doubtful accounts when all collection efforts have failed and it is deemed unlikely that the amount will be recovered.

NOTE 5 – LOANS RECEIVABLE – RELATED PARTY

As of June 30, 2018, the Company has loaned £58,890 ($77,450) to a company in which a major shareholder of the Company is also a 5% shareholder in the other company and a director of the Company is the Chief Executive Officer of the other company. The loans are non interest bearing and have no formal expiration date.

NOTE 6 – INVENTORY

Inventory as of June 30, 2018 consists of computer parts and supplies.

NOTE 7 – PREPAID EXPENSES

Prepaid expenses consist primarily of prepaid VOIP and prepaid legal fees.

NOTE 8 – FURNITURE AND EQUIPMENT

Furniture and equipment, net consist of the following:

Automobiles	$	26,661
Furniture and machinery		63,106
		89,767
Less: Accumulated depreciation		30,561
	$	59,206

Automobiles	$	26,661
Less: Accumulated depreciation		18,663
	$	7,998

Equipment under capital leases is included in above property, plant and equipment as follows:

Year ending December 31,		
2018	$	1,933
2019		3,866
2020		3,866
Total minimum lease payments		9,665
Less: amount representing interest		313
Present value of minimum lease payments	$	9,352

The Company depreciates furniture and equipment using estimated useful lives of three and five years. During the three and six months ended June 30, 2018, depreciation totaled $9,117 and $15,872 and for the three and six months ended June 30, 2017 was $0, and was included in cost of sales.

NOTE 9 – INCOME TAXES

The Company has operations in both Great Britain and Romania. The tax rates in Great Britain and Romania are 19% and 16%. At June 30, 2018, the Company has trading losses in Great Britain, which is similar to net operating losses in the United States of approximately $2.7 million. The losses in Great Britain can be carried forward indefinitely, to offset future taxable income. Deferred tax assets would arise from the recognition of anticipated utilization of these net operating losses to offset future taxable income.

In assessing the realization of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which the net operating losses and temporary differences become deductible. Management considered projected future taxable income and tax planning strategies in making this assessment. The value of the deferred tax assets was offset by a valuation allowance, due to the current uncertainty of the future realization of the deferred tax assets in Great Britain.

At June 30, 2018, the Company has income in Romania from the acquisition of Dueenne, which is similar to income in the United States of approximately $7,000. The Company has accrued taxes relative to this income in the amount of $1,746.

Income tax expense was $990 and $1,746 for the three and six months ended June 30, 2018 and $0 for the three and six months ended June 30, 2017.

There was no change in unrecognized tax benefits during the period ended June 30, 2018 and there was no accrual for uncertain tax positions as of June 30, 2018.

Tax years from 2014 through 2017 remain subject to examination by the various taxing authorities.

NOTE 10 – ACCRUED EXPENSES – RELATED PARTIES

As of June 30, 2018 and December 31, 2017, the Company had accrued $100,609 and $67,456 for four directors for directors fees. The Company expensed $18,333 and $43,960 for directors' fees during the three and six months ended June 30, 2018 and $20,973 and $32,220 during the three and six months ended June 30, 2017.

As of June 30, 2018 and December 31, 2017, the Company had accrued an officer's salary in the amount of $0 and $13,491. The Company paid $0 for officer's salaries during the three and six months ended June 30, 2018 and 2017.

As of June 30, 2018 and December 31, 2017, the Company had accrued consulting fees in the amount of $41,950 and $84,995 to the husband of a shareholder. The Company expensed $9,325 and $27,975 for these consulting fees during the three and six months ended June 30, 2018 and $4,449 and $4,422 during the three and six months ended June 30, 2017. During the three months ended March 31, 2018, the consultant received 58,684 ordinary shares of the Company in exchange for reducing the amount of the accrual by $49,410.

NOTE 11 – DEFERRED REVENUE

The Company defers any revenue for which the product has not been delivered, or service has not been provided until such time that the Company determines that the product has been delivered, or the service has been provided. At June 30, 2018 and December 31, 2017, the Company recorded total deferred revenue of $62,119 and $0.

NOTE 12 – LINE OF CREDIT

Dueenne maintains a line of credit with a bank. The line of credit matures in May 2019 with an interest rate based on Romanian Interbank Offer Rate (“ROBOR”) 1M plus 7.5% (10.25% at June 30, 2018). The maximum borrowing limit is (30,447 RON) $7,604. There is no collateral associated with this line of credit. Amounts outstanding at June 30, 2018 and December 31, 2017 were $7,604 and $0.

NOTE 13 – LOAN PAYABLE - RELATED PARTY

The Company repaid, during the three months ended March 31, 2018, a loan from an officer, with no repayment terms and no interest in the amount of $675.

NOTE 14 – CAPITAL LEASE OBLIGATION

The Company leases an automobile under a lease classified as capital lease. The leased equipment is amortized on a straight line basis over 5 years. The following is a schedule showing the future minimum lease payments under capital leases by years and the present value of the minimum lease payments as of June 30, 2018. The interest rate related to the lease obligation is 4.5% and the maturity date is December 2020.

NOTE 15 – CONVERTIBLE NOTE PAYABLE

On January 8, 2018, the Company issued a convertible note payable for $200,000. The convertible note payable bears interest at 7% and has a term of one year. The convertible note payable is also convertible into the Company’s common stock at any time at $5 per share or 50% of the Initial Public Offering (“IPO”).

On March 14, 2018, the Company issued a convertible note payable for €250,000 ($308,955). The convertible note payable bore interest at 5% and had a term of one year. The convertible note payable was convertible into the Company’s common stock at any time at £4.875 per share or 35% of the IPO. On May 11, 2018 the Company translated the convertible note and accrued interest to GBP at the rate of 0.88 € to £ which was then converted into the number of shares at £4.875 per share and issued 45,000 ordinary shares, valued at $296,766 to the convertible note holder upon receiving the conversion notice.

The convertible note payable is recorded as a current liability as of June 30, 2018 in the amount of $200,000. Interest accrued on the convertible notes payable was $6,645 as of June 30, 2018. Interest expense related to these convertible notes payable was $1,846 and $6,693 for the three and six months ended June 30, 2018. This convertible note payable was repaid on July 30, 2018 in full plus accrued interest.

NOTE 16 – SHAREHOLDERS’ EQUITY

During January and February 2018, the Company received $111,364 of the subscriptions receivable for $108,000 ordinary shares.

In March 2018, the Company redeemed 12,000 ordinary shares at no cost.

In May 2018, the Company sold 87,000 ordinary shares at an ordinary share price of $7.52 and received $653,864.

During the three months ended June 30, 2018, the Company declared a dividend in the amount of $20,517 to be paid to the former shareholder of Dueenne.

NOTE 17 – OPERATING LEASES

As of June 30, 2018, the Company leases office space and data center facilities under operating leases. Certain lease agreements contain free or escalating rent payment provisions. The Company recognizes rent expense under such leases on a straight-line basis over the term of the lease. Lease renewal periods are considered on a lease-by-lease basis in determining the lease term. The leases are cancellable.

Rent expense for the three and six months ended June 30, 2018 was $29,659 and $63,773 and for three and six months ended June 30, 2017 was $0.

NOTE 18 – PROFORMA INFORMATION

ROR acquired the 51% of Dueenne SRL on January 1, 2018.

The following unaudited pro forma condensed combined statement of operations for the three and six months ended June 30, 2017 are based on ROR's and Dueenne's historical statements of operations and reflects the acquisition as if it occurred on January 1, 2017.

The assumptions and estimates underlying the unaudited adjustments to the pro forma condensed combined statement of operations for the three and six months ended June 30, 2017 are described in the accompanying notes, which should be read together with the pro forma condensed combined statement of operations.

The historical consolidated financial statements have been adjusted in the pro forma condensed combined statement of operations for the three and six months ended June 30, 2017 to give effect to pro forma events that are (1) directly attributable to the business combination, (2) factually supportable and (3) with respect to the pro forma condensed combined statement of operations, expected to have a continuing impact on the combined results following the business combination. The proforma adjustments included in the unaudited pro forma combined statement of operations for the three and six months ended June 30, 2017 are as follows:

	For the Three Months Ended June 30, 2017				For the Six Months Ended June 30, 2017			
	Right of Reply Ltd.	BSS-ONE Duenne Group	Pro Forma Adjustments	Pro Forma Combined	Right of Reply Ltd.	BSS-ONE Duenne Group	Pro Forma Adjustments	Pro Forma Combined
SALES	$ -	$ 510,968	$ -	$ 510,968	$ -	$1,113,674	$ -	$1,113,674
COST OF GOODS SOLD	-	427,131	-	427,131	-	1,004,196	-	1,004,196
GROSS PROFIT	-	83,837	-	83,837	-	109,478	-	109,478
OPERATING EXPENSES								
General and administrative	345,355	72,647	-	418,002	362,883	83,720	-	446,603
Sales and marketing	-	8,014	-	8,014	-	8,014	-	8,014
Research and development	113,716	-	-	113,716	113,716	-	-	113,716
Total operating expenses	459,071	80,661	-	539,732	476,599	91,734	-	568,333
OTHER INCOME (EXPENSES)								
Interest income	-	446	-	446	-	446	-	446
Other income	-	50	-	50	-	50	-	50
Interest expense	-	(1,769)	-	(1,769)	-	(6,135)	-	(6,135)
	-	(1,273)	-	(1,273)	-	(5,639)	-	(5,639)
NET INCOME (LOSS) BEFORE INCOME TAXES	(459,071)	1,903	-	(457,168)	(476,599)	12,105	-	(464,494)
PROVISION FO R INCOME TAXES	-	1,777	-	1,777	-	3,009	-	3,009
NET INCOME (LOSS	(459,071)	126	-	(458,945)	(476,599)	9,096	-	(467,503)
NET INCOME ATTRIBUTABLE TO NONCONTROLLING INTEREST	-	-(a)	62	62	-	-(a)	4,457	4,457
NET LOSS ATTRIBUTABLE TO ORDINARY SHAREHOLDERS	$ (459,071)	$ 126	$ (62)	$ (459,007)	$ (476,599)	$ 9,096	$ (4,457)	$ (471,960)
BASIC AND DILUTED NET INCOME (LOSS) PER ORDINARY SHARE, ATTRIBUTABLE TO ORDINARY SHAREHOLDERS	$ (0.32)	$ 0.63		$ (0.30)	$ (0.35)	$ 45.48		$ (0.33)
BASIC AND DILUTED WEIGHTED AVERAGE ORDINARY SHARES OUTSTANDING	1,438,111	200(b)	93,800	1,532,111	1,344,055	200(b)	93,800	1,438,055

(a) – To record the 49% noncontrolling interest in the net income of Dueenne.
(b) – To record the issuance of 94,000 ordinary shares of ROR as consideration for 51% ownership of Dueenne

The business combination was accounted for under the acquisition method of accounting in accordance with ASC Topic 805, Business Combinations. As the acquirer for accounting purposes, the Company has estimated the fair value of Dueenne's assets acquired and liabilities assumed and conformed the accounting policies of Dueenne to its own accounting policies.

The pro forma condensed combined statement of operations for the three and six months ended June 30, 2017 does not necessarily reflect what the combined company's financial condition or results of operations would have been had the acquisition occurred on the dates indicated. They also may not be useful in predicting the future financial condition and results of operations of the combined company. The actual financial position and results of operations may differ significantly from the pro forma amounts reflected herein due to a variety of factors.

The combined condensed pro forma statement of operations for the three and six months ended June 30, 2017 does not reflect the realization of any expected cost savings or other synergies from the acquisition of Dueenne as a result of restructuring activities and other planned cost savings initiatives following the completion of the business combination.

NOTE 19 – SUBSEQUENT EVENTS

Following the closing of its first registration statement, the Company plans to file a new registration statement (on Form S-1) to place 400,000 new ordinary shares at $15 per share for a gross proceeds of $6,000,000.

On July 23, 2018, the Company issued a 7% one year convertible promissory note ("Note") in the amount of €50,000 ($58,600). The Note can be converted at any time by the Lender into ROR's ordinary shares at $10.50 per ordinary share. This note is senior to all liabilities and may be called by ROR at any time at 107% of the Note's face value.

The $200,000 convertible note payable was repaid on July 30, 2018 in full plus accrued interest.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

Forward Looking Statements

This Interim Report on Form 10-Q contains, in addition to historical information, certain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 ("PLSRA"), Section 27A of the Securities Act of 1933, as amended (the "Securities Act"), and section 21E of the Securities Exchange Act of 1934, as amended (the "Exchange Act") regarding RIGHT OF REPLY LTD (the "Company" or "Right of Reply", also referred to as "us", "we" or "our"). Forward-looking statements give our current expectations or forecasts of future events. You can identify these statements by the fact that they do not relate strictly to historical or current facts. Forward-looking statements involve risks and uncertainties. Forward-looking statements include statements regarding, among other things, (a) our projected sales, profitability, and cash flows, (b) our growth strategies, (c) anticipated trends in our industries, (d) our future financing plans and (e) our anticipated needs for working capital. They are generally identifiable by use of the words "may," "will," "should," "anticipate," "estimate," "plans," "potential," "projects," "continuing," "ongoing," "expects," "management believes," "we believe," "we intend" or the negative of these words or other variations on these words or comparable terminology. These statements may be found under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and "Description of Business," as well as in this Form 10-Q generally. In particular, these include statements relating to future actions, prospective products or product approvals, future performance or results of current and anticipated products, sales efforts, expenses, the outcome of contingencies such as legal proceedings, and financial results.

Any or all of our forward-looking statements in this report may turn out to be inaccurate. They can be affected by inaccurate assumptions we might make or by known or unknown risks or uncertainties. Consequently, no forward-looking statement can be guaranteed. Actual future results may vary materially as a result of various factors, including, without limitation, the risks outlined under "Risk Factors" detailed in the Company's Form S-1 registration statement and matters described in this Form 10-Q generally. In light of these risks and uncertainties, there can be no assurance that the forward-looking statements contained in this filing will in fact occur. You should not place undue reliance on these forward-looking statements. The forward-looking statements speak only as of the date on which they are made, and, except to the extent required by federal securities laws, we undertake no obligation to publicly update any forward-looking statements, whether as the result of new information, future events, or otherwise. We intend that all forward-looking statements be subject to the safe harbor provisions of the PSLRA.

Overview

The Company was organized to develop and market a service that is at the same time a solution to a problem, a search engine, a social network, a service, an applied patent technology, the assertion of personal rights. Right of Reply is a pay by subscription service, a system, and a technology which provides a rapid, effective, definitive, and legally sound solution to a particularly sensitive problem: The problem of a person's good reputation, or rather the negative effect on a person's reputation when it becomes the target of various forms of web content, whether it be in the form of articles, images, videos, blog comments, web forums etc., which can be damaging to a greater or lesser degree and to which it is often difficult or practically impossible to respond and/or obtain redress. Right of Reply is the only service available which is innovative, patented, and above all effective in safeguarding an individual's personal rights. Thanks to Right of Reply the freedom to express one's thoughts, the right to personal identity, and the collective right of access to complete and updated information on the web regarding specific persons can all be protected in a way which is effective and incisive yet not contentious.

Although there are a variety of more or less specific laws which currently regulate and protect these rights, it is evident that those rules have only partially solved the problem. This is because, the rules effectively only apply to registered media, whereas on the web there are many other sources which publish content of every type without any kind of regulation or control; such content can be found easily by simply clicking on a search engine, it is available to everyone, it is accessed without any kind of filter or commentary, and above all it will remain on the web forever, unless it is removed as a result of specific action for which the outcome is generally uncertain and always costs time and money; the content is often anonymous, making it difficult to discover who to contact in order to demand that the content be either corrected or deleted; defending one's personal reputation is undeniably time-consuming and costly, with the need to prove to the relevant authorities that it has indeed been damaged; a substantial period of time always passes from the moment an attack is published on the web to the moment it becomes possible, if this is even the case, for the victim to publish a rebuttal.

In all such cases the legitimate response never has the same weight or ranking in search engines as the original damaging or inaccurate content, since news which is negative, prejudicial and scandalous or which is presumed to be such is always the most clicked on, and therefore receives wider distribution and a more prominent position, whereas the rebuttal is rarely viewed by anyone and will remain on the last pages of the search. It will certainly not be linked to the original content that it was intended to contrast; in every case, even when a reply is published it is always in a different "*timeframe*" and with a different "*prominence*" from the content to which it is intended to respond, and this problem of disparity in timing and prominence currently has no solution. Furthermore, this question can also lead to legal action, costs and reputational problems for the main search engines who are often cited in litigation by the parties involved.

Results of Operations

For the Three Months Ended June 30, 2018 and 2017

The following discussion analyzes our results of operations for the three months ended June 30, 2018 and 2017. The following information should be considered together with our financial statements for such period and the accompanying notes thereto.

Net Loss

We had a net loss for the three months ended June 30, 2018 and 2017, in the amount of $262,538 and $459,071.

Revenues/Cost of Sales

We had sales of $839,168 and $0 during the three months ended June 30, 2018 and 2017. The sales in 2018 were related to Dueenne, which was acquired on January 1, 2018. The associated cost of sales were $651,232.

General and Administrative Expenses

General and administrative expenses decreased by $28,757 to $316,598 for the three months ended June 30, 2018 from $345,355 for the three months ended June 30, 2017. Consultant fees were reduced by $311,000, but this was offset by the acquisition of Dueeenne contributed to the additional costs to the Company.

Sales and Marketing Expenses

Sales and marketing expenses were $133,253 for the three months ended June 30, 2018 and $113,716 for the three months ended June 30, 2017, an increase of $19,537. The Company is starting its ordinary marketing activity to achieve its objectives of market analysis and positioning of the products.

Research and Development Expenses

Research and development expenses were $(2,250) for the three months ended June 30, 2018 and $0 for the three months ended June 30, 2017. The decrease was a result of the change in the foreign exchange rate during the three months ended June 30, 2018.

Interest Expense

Interest expense was $3,549 for the three months ended June 30, 2018 and $0 for the three months ended June 30, 2017. Interest expense relates to short-term notes payable that were incurred during 2018.

For the Six Months Ended June 30, 2018 and 2017

The following discussion analyzes our results of operations for the six months ended June 30, 2018 and 2017. The following information should be considered together with our financial statements for such period and the accompanying notes thereto.

Net Loss

We had a net loss for the six months ended June 30, 2018 and 2017, in the amount of $687,959 and $476,599.

Revenues/Cost of Sales

We had sales of $1,758,125 and $0 during the six months ended June 30, 2018 and 2017. The sales in 2018 were related to Dueenne, which was acquired on January 1, 2018. The associated cost of sales were $1,554,460.

General and Administrative Expenses

General and administrative expenses increased by $177,824 to $540,707 for the six months ended June 30, 2018 from $362,883 for the six months ended June 30, 2017. The acquisition of Dueeenne has contributed to the increase in these costs and the Company is acquiring the services of consulting professionals to achieve its goals.

Sales and Marketing Expenses

Sales and marketing expenses were $298,208 for the six months ended June 30, 2018 and $113,716 for the six months ended June 30, 2017 and increase of $184,492. The Company is starting its ordinary marketing activity to achieve its objectives of market analysis and positioning of the products.

Research and Development Expenses

Research and development expenses were $42,219 for the six months ended June 30, 2018 and $0 for the six months ended June 30, 2017. The increase was a result of enhancements to the software programs.

Interest Expense

Interest expense was $12,220 for the six months ended June 30, 2018 and $0 for the six months ended June 30, 2017. Interest expense relates to short-term notes payable that were incurred during the six months ended June 30, 2018.

Liquidity and Capital Resources

As of August 10, 2018 we had cash on hand of approximately $100,000.

Net cash used in operating activities increased to $609,002 for the six months ended June 30, 2018 as compared to net cash provided by operating activities of $11,510 for the six months ended June 30, 2017. The change resulted primarily from the increase in the net operating loss offset by increases in deferred revenue and accounts payable and accrued expenses.

Net cash used in investing activities increased to $40,206 for the six months ended June 30, 2018 as compared to $0 for the six months ended June 30, 2017. The increase resulted primarily loans receivable from a related party and purchase of equipment offset by the cash acquired through the acquisition of Dueenne.

Net cash provided by financing activities increased to $1,410,783 for the six months ended June 30, 2018 as compared to $0 for the six months ended June 30, 2017. The increase resulted from short-term notes payable issued during the six months ended June 30, 2018 and the sale of ordinary shares.

Through the acquisition of Dueenne, we have generated revenue, but prior the acquisition we have financed our operations through private offerings of equity securities. We do not currently maintain a term loan with any commercial bank or other financial institution.

Since our inception, we have focused on developing and implementing our business plan. We believe that our existing cash resources will not be sufficient to sustain our operations during the next twelve months. We currently need to generate sufficient revenues to support our cost structure to enable us to pay ongoing costs and expenses as they are incurred, finance the development of our platform, and execute the business plan. If we cannot generate sufficient revenue to fund our business plan, we intend to seek to raise such financing through the sale of debt and/or equity securities. The issuance of additional equity would result in dilution to existing shareholders. If we are unable to obtain additional funds when they are needed or if such funds cannot be obtained on terms acceptable to us, we will be unable to execute upon the business plan or pay costs and expenses as they are incurred, which would have a material, adverse effect on our business, financial condition and results of operations.

Even if we are successful in generating sufficient revenue or in raising sufficient capital in order to complete the platform, our ability to continue in business as a viable going concern can only be achieved when our revenues reach a level that sustains our business operations. There can be no assurance that we will raise sufficient proceeds, or any proceeds, for us to implement fully our proposed business plan. Moreover, there can be no assurance we will generate revenues sufficient to fund our operations. In either such situation, we may not be able to continue our operations and our business might fail.

The foregoing forward-looking information was prepared by us in good faith based upon assumptions that we believe to be reasonable. No assurance can be given, however, regarding the attainability of the projections or the reliability of the assumptions on which they are based. The projections are subject to the uncertainties inherent in any attempt to predict the results of our operations, especially where new products and services are involved. Certain of the assumptions used will inevitably not materialize and unanticipated events will occur. Actual results of operations are, therefore, likely to vary from the projections and such variations may be material and adverse to us. Accordingly, no assurance can be given that such results will be achieved. Moreover, due to changes in technology, new product announcements, competitive pressures, system design and/or other specifications we may be required to change the current plans.

Off-Balance Sheet Arrangements

As of June 30, 2018, we do not have any off-balance sheet arrangements.

Critical Accounting Policies

Our financial statements are impacted by the accounting policies used and the estimates and assumptions made by management during their preparation. A complete summary of these policies is included in Note 1 of the Notes to Financial Statements included elsewhere herein. There are no accounting policies that are of particular importance in the presentation of our financial position, results of operations and cash flows and which require the application of significant judgment by management.

Recently Issued Accounting Pronouncements

Recently issued accounting pronouncements are discussed in Note 1 of the Notes to Financial Statements contained elsewhere in this report.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Not applicable.

ITEM 4. CONTROLS AND PROCEDURES

(a) Evaluation of Disclosure Controls and Procedures

Our Chief Executive Officer and Chief Financial Officer, after evaluating the effectiveness of our disclosure controls and procedures (as defined in Securities Exchange Act Rule 13a-15(e)) as of the end of the quarterly period covered by this report, have concluded that our disclosure controls and procedures are not effective to reasonably ensure that material information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified by the Securities and Exchange Commission's Rules and forms and that such information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. The principal basis for this conclusion is the lack of segregation of duties within our financial function and the lack of an operating Audit Committee.

(b) Changes in Internal Control over Financial Reporting

There have not been any changes in the Company's internal control over financial reporting (as such term is defined in Rules 13a-15(f) under the Exchange Act) during the fiscal period to which this report relates that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

None.

ITEM 1A. RISK FACTORS

Smaller reporting companies are not required to provide the information required by this item.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

The following is a list of securities issued for cash, acquisitions and investments, payment of accrued expenses and in connection with note conversions during the period from January 1, 2018 through August 10, 2018, which were not registered under the Securities Act:

Issuance Type	Security	Shares
Sale of shares (net of redemption)	Ordinary Shares	183,000
Acquisitions and Investments	Ordinary Shares	204,000
Note Conversion	Ordinary Shares	45,000
Payment of accrued expense	Ordinary Shares	58,684
TOTAL	Ordinary Shares	490,684

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

Exhibit No.	Description
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Rule 13a-14(a) and Rule15d-14(a) of the Securities Exchange Act of 1934, as amended
31.2	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Rule 13a-14(a) and Rule15d-14(a) of the Securities Exchange Act of 1934, as amended
32.1	Certification of Principal Executive Officer and Principal Financial Officer, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2	Certification of Principal Executive Officer and Principal Financial Officer, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
101.INS	XBRL Instance Document
101.SCH	XBRL Taxonomy Extension Schema Document
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document
101.LAB	XBRL Taxonomy Extension Label Linkbase Document
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document

SIGNATURES

In accordance with the requirements of the Securities Exchange Act of 1934, the Registrant has caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

RIGHT OF REPLY LTD

August 10, 2018

By: */s/ Thomas Brooks*
Thomas Brooks, Chief Executive Officer

EXHIBIT 31.1

CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)

I, Thomas Brooks, certify that:

1. I have reviewed this Form 10-Q for the period ended June 30, 2018 of RIGHT OF REPLY LTD;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 10, 2018

/s/ Thomas Brooks
Thomas Brooks
Principal Executive Officer

EXHIBIT 31.2

**CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

I, Michele Collini, certify that:

1. I have reviewed this Form 10-Q for the period ended June 30, 2018 of RIGHT OF REPLY LTD;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 10, 2018

/s/ Michele Collini
Michele Collini
Principal Financial Officer

EXHIBIT 32.1

CERTIFICATIONS PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)

Pursuant to section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of section 1350, chapter 63 of title 18, United States Code), the undersigned officer of RIGHT OF REPLY LTD (the "Company"), does hereby certify, to such officer's knowledge, that:

The quarterly report on Form 10-Q for the period ended June 30, 2018 (the "Form 10-Q") of the Company fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, and the information contained in the Form 10-Q fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: August 10, 2018

/s/ Thomas Brooks
Thomas Brooks
Principal Executive Officer

A signed original of this written statement required by Section 906 has been provided to RIGHT OF REPLY LTD and will be retained by RIGHT OF REPLY LTD and furnished to the Securities and Exchange Commission or its staff upon request.

EXHIBIT 32.2

CERTIFICATIONS PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)

Pursuant to section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of section 1350, chapter 63 of title 18, United States Code), the undersigned officer of RIGHT OF REPLY LTD (the "Company"), does hereby certify, to such officer's knowledge, that:

The quarterly report on Form 10-Q for the period ended June 30, 2018 (the "Form 10-Q") of the Company fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, and the information contained in the Form 10-Q fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: August 10, 2018

/s/ Michele Collini
Michele Collini
Principal Financial and Accounting Officer

A signed original of this written statement required by Section 906 has been provided to RIGHT OF REPLY LTD and will be retained by RIGHT OF REPLY LTD and furnished to the Securities and Exchange Commission or its staff upon request.