

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Regd. Off.: 507, 5th Floor, Plot No. 31, 1, Sharda Chamber, Narsi Natha Street, Bhat Bazar Masjid,
Chinchbunder Mumbai-400009

Tel.:022-49734998 E-mail id: goldrockinvest@yahoo.co.in Website: www.goldrockinvest.in

13th August, 2022

To,
The Corporate Services Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

BSE CODE: 501111

Sub: Outcome of Board Meeting held on August 13, 2022

In accordance with the provisions of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we would like to inform you that the Board of Directors of the Company at its meeting held today, i.e. August 13, 2022 has inter alia considered and approved following:

- 1) The Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2022 pursuant to Regulation 33 of SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 with 'Limited Review' Report of M/s SGN & CO Chartered Accountants, The Board took note that the Statutory Auditor have expressed an unqualified and unmodified audit opinion, Statutory Auditors of the Company, as recommended by Audit Committee.

The Un-Audited Financial Results in the prescribed format and Limited Review Report thereon, received from the Auditors of the Company are enclosed herewith and also be available on the website of the Company at www.goldrockinvest.in. The extract of The Un-Audited Financial Results shall be published in the newspapers in the format prescribed under Regulation 47 of the ((Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Meeting of the Board of Directors commenced at 2.30 P.M. on August 13, 2022 and concluded at 6.00 P.M.

We request you to take the same on record

Thanking you,

Yours faithfully

For **GOLD ROCK INVESTMENTS LIMITED**

KURUPPAT
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NARAYANA
N KUTTY

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by KURUPPATH
NARAYANAN
KUTTY
Date: 2022.08.13
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Kuruppath N Kutty
Managing Director
Din: 00240670
Encl.: As above



Limited Review Report on Quarterly Unaudited Standalone Financial Results of Gold Rock Investments Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to,
**The Board of Directors,
Gold Rock Investments Limited**

1. Introduction

We have reviewed the accompanying statement of unaudited standalone financial results of Gold Rock Investments Limited (the "Company") for the quarter ended June 30, 2022 together with related notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This statement, which is responsibility of the Company's management and has been approved by the Board of Directors of the Company has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. Scope of Review

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 Statement is free of material misstatement.

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.



3. Conclusion

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 the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has, not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G N & CO
Chartered Accountant
FRN – 134565W

Shreyans
Sunil Jain
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by Shreyans Sunil
Jain
Date: 2022.08.13
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Shreyans Jain
Partner
Membership No.: 147097
UDIN: 22147097AOYXYT8918

Place: Mumbai
Date: 13th August, 2022

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Registered Office: 507, 5th Floor Plot No. 31, 1, Sharda Chamber, Narsi Natha Street, Bhat Bazar, Masjid, Chinchbunder, Mumbai-400009

Tel.:022-49734998 E-mail id: goldrockinvest@yahoo.co.in web site: www.goldrockinvest.in

EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

Sr. No.	Particulars	STANDALONE			
		Quarter ended			Year Ended
		30-June-2022 (Unaudited)	30-June-2021 (Unaudited)	31-March-2022 (Audited)	31-March-2022 (Audited)
I	(a) Revenue From Operations				
	Interest Income	53.99	61.61	51.14	254.46
	Dividend Income	5.62	4.88	8.07	34.61
	Profit on Sale of Investment	45.01	18.78	9.16	40.65
		104.63	85.26	68.37	329.73
	Other Income	-	-	1.80	11.25
II	Total Revenue from Operations	104.63	85.26	70.17	340.98
III	Expenses				
	Depreciation and amortization expense	2.92	1.42	1.40	5.69
	Employees benefit expense	7.99	8.25	8.32	32.78
	Finance cost	0.11	7.02	6.20	13.53
	Other expense	9.22	13.05	17.78	52.63
	CSR Liability Expenses	-	-	10.82	10.82
	Total Expenses	20.24	29.73	44.52	115.44
IV	Profit/(Loss) from operations before Exceptional Items (II-III)	84.39	55.53	25.65	225.54
V	Exceptional Items	-	-	-	-
VI	Profit/(Loss) from ordinary activities before Tax (IV-V)	84.39	55.53	25.65	225.54
VII	Tax expense				
	Current Year Tax	-	-	60.00	60.00
	MAT Credit Entitlement	-	-	-	-
	Earlier Year Tax	-	-	8.05	19.20
	Deferred Tax	-	-	3.42	3.42
	Tax expense	-	-	71.47	82.62
VIII	Net Profit(+) / Loss (-) for the period (VI-VII)	84.39	55.53	-45.83	142.92
IX	Minority Interest	-	-	-	-
X	CSR Liability	-	-	-	-
XI	Net Profit(+) / Loss (-) for the period (VIII-IX-X)	84.39	55.53	(45.83)	142.92
XII	Other Comprehensive Income	-	-	-	-
	(i) Items that will not be reclassified to profit or loss:				
	-Actuarial gain/(Loss) on defined employees benefit Plans		-		
	Changes in fair valuation of equity instruments	(265.06)	248.57	141.96	986.41
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	26.51	(24.86)	(14.20)	(98.64)
	Other Comprehensive Income	(238.56)	223.71	127.77	887.77
XIII	Total Comprehensive Income for the Period (XI+XII)	(154.17)	279.24	81.94	1,030.68
XIV	Paid-up equity share capital (Face value of ₹. 10/- each)	78.56	78.56	78.56	78.56
XV	Reserves excluding Revaluation Reserves	-	-	-	-
XVI	Earnings per share				
	(of ₹. 10/- each) (not annualised for the Quarter)				
	(a) Basic	10.74	7.07	(5.83)	18.19
	(b) Diluted	10.74	7.07	(5.83)	18.19

Notes :	
1	The above financial results for the first quarter ended June 30, 2022 along with restated comparative period have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on August 13, 2022
2	The Company is a Non Banking Financial Company and has no activities other than those of an investment company. Accordingly there are no separate reporting segments as in Ind AS 108 "Operating Segment".
3	This Standalone Audited Financial Results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4	Since the nature of activities carried out by the Company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
5	There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate Affairs and RBI or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS permitted under Ind AS 101 which may arise upon finalisation of the financial statements as at and for the year ending March 31, 2023 to be prepared under Ind AS.
6	Figures for the previous quarter/year to date been regrouped / recomputed, wherever necessary to conform to the current quarter/year's presentation.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 45%;"> <p>Place : Mumbai. Date : 13/08/2022</p> </div> <div style="width: 50%; text-align: right;"> <p>For and on behalf of Board For GOLD ROCK INVESTMENTS LTD.</p> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <p>KURUPPATH NARAYANAN KUTTY</p> </div> <div style="border: 1px solid black; padding: 2px; font-size: 0.8em;"> <p>Digitally signed by KURUPPATH NARAYANAN KUTTY Date: 2022.08.13 15:12:46 +05'30'</p> </div> </div> <p>K N KUTTY MANAGING DIRECTOR Din-00240670</p> </div> </div>	



Limited Review Report on Quarterly Unaudited Consolidated Financial Results of Gold Rock Investments Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to,
The Board of Directors,
Gold Rock Investments Limited

1. Introduction

We have reviewed the accompanying statement of unaudited Consolidated financial results of Gold Rock Investments Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended June 30, 2022 together with related notes thereon (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This statement, which is responsibility of the Parent Company's management and has been approved by the Parent Company Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. Scope of Review

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 Statement is free of material misstatement.

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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



3. The statement includes the result of following entities:

Subsidiaries	Associates
Seattle Online Pvt Ltd	

4. **Conclusion**

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 the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has, not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G N & CO
Chartered Accountant
FRN – 134565W

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Sunil Jain
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by Shreyans
Sunil Jain
Date: 2022.08.13
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Shreyans Jain
Partner
Membership No.: 147097
UDIN : 22147097AOYXSI4325

Place: Mumbai
Date: 13th August, 2022

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

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Tel.:022-49734998 E-mail id: goldrockinvest@yahoo.co.in web site: www.goldrockinvest.in

EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

Sr. No.	Particulars	CONSOLIDATED			
		Quarter ended			Year Ended
		30-June-2022 (Udited)	30-June-2021 (Udited)	31-March-2022 (Audited)	31-March-2022 (Audited)
I	(a) Revenue From Operations				
	Interest Income	54.19	61.74	51.35	254.99
	Dividend Income	6.10	4.89	8.39	35.33
	Profit on Sale of Investments	45.01	18.78	9.16	40.65
		105.30	85.41	68.90	330.97
	Other Income	-	-	1.80	11.25
II	Total Revenue from Operations	105.30	85.41	70.70	342.22
III	Expenses				
	Depreciation and amortization expense	2.92	1.42	4.31	8.59
	Employees benefit expense	7.99	9.58	8.74	37.08
	Finance cost	0.11	7.02	6.20	13.53
	Other expense	8.74	12.65	16.48	48.77
	CSR Liability Expenses	-	-	10.82	10.82
	Total Expenses	19.76	30.67	46.55	118.79
IV	Profit /(Loss) from operations before Exceptional Items (II-III)	85.54	54.75	24.14	223.43
V	Exceptional Items	-	-	-	-
VI	Profit /(Loss) from ordinary activities before Tax (IV-V)	85.54	54.75	24.14	223.43
VII	Tax expense				
	Current Year Tax	-	-	60.00	60.00
	MAT Credit Entitlement	-	-	-	-
	Earlier Year Tax	-	-	8.05	19.20
	Deferred Tax	-	-	3.42	3.42
	Tax expense	-	-	71.47	82.62
VIII	Net Profit(+) / Loss (-) for the period (VI-VII)	85.54	54.75	-47.33	140.81
IX	Minority Interest	-	-	(0.35)	(0.35)
X	CSR Liability				
XI	Net Profit(+) / Loss (-) for the period (VIII-IX-X)	85.54	54.75	(46.98)	141.17
XII	Other Comprehensive Income				
	(i) Items that will not be reclassified to profit or loss:				
	-Actuarial gain /(Loss) on defined employees benefit Plans				
	Changes in fair valuation of equity instruments	(268.27)	249.31	143.12	989.95
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	26.83	(24.93)	(14.31)	(98.99)
	Other Comprehensive Income	(241.44)	224.38	128.81	890.95
XIII	Total Comprehensive Income for the Period (XI+XII)	(155.90)	279.13	81.83	1,032.12
XIV	Paid-up equity share capital (Face value of ₹. 10/- each)	78.56	78.56	78.56	78.56
XV	Reserves excluding Revaluation Reserves	-	-	-	-
XVI	Earnings per share				
	(of ₹. 10/- each) (not annualised for the Quarter)				
	(a) Basic	10.89	6.97	(5.98)	17.97
	(b) Diluted	10.89	6.97	(5.98)	17.97

Notes :	
1	The above financial results for the quarter ended June 30, 2022 along with restated comparative period have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on August 13, 2022
2	The Group is a Non Banking Financial Company and has no activities other than those of an investment company. Accordingly there are no separate reporting segments as in Ind AS 108 "Operating Segment".
3	This Consolidated Audited Financial Results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4	Since the nature of activities carried out by the Group is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
5	There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate Affairs and RBI or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS permitted under Ind AS 101 which may arise upon finalisation of the financial statements as at and for the year ending March 31, 2023 to be prepared under Ind AS.
6	The Consolidated financial results include the financial results of the Company, its subsidiary namely SEATTLE ONLINE PVT. LTD.
7	Figures for the previous quarter/year to date been regrouped / recomputed, wherever necessary to conform to the current quarter/year's presentation.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Place : Mumbai.</p> <p>Date : 13/08/2022</p> </div> <div style="text-align: right;"> <p>For and on behalf of Board For GOLD ROCK INVESTMENTS LTD.</p> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <p>KURUPPATH NARAYANAN KUTTY</p> </div> <div style="border: 1px solid black; padding: 2px; font-size: 0.8em;"> <p>Digitally signed by KURUPPATH NARAYANAN KUTTY Date: 2022.08.13 15:14:31 +05'30'</p> </div> </div> <p>KN KUTTY MANAGING DIRECTOR Din-00240670</p> </div> </div>	