

# **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](mailto:goldrockinvest@yahoo.co.in) Website: [www.goldrockinvest.in](http://www.goldrockinvest.in)

14<sup>th</sup> November, 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 November 14, 2022**

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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. November 14, 2022 has inter alia considered and approved following:

- 1) The Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2022 along with Statements of Assets and Liabilities and Cash Flow Statement as on date, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with 'Limited Review' Report of M/s Rajeev Sharma & Associates Chartered Accountants (FRN: 004849C), 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](http://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 4.15 P.M. on November 14, 2022 and concluded at 7.50 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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N KUTTY

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KUTTY  
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**Kuruppath N Kutty**  
Managing Director  
Din: 00240670  
Encl.: As above



**Limited Review Report on Quarterly and year to date Unaudited Standalone Financial Results of Gold Rock Investments Limited pursuant to the Regulation 52 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 and half year ended September 30, 2022 together with related notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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 and procedures performed as stated in paragraph 2 as above, except the matter described in point no 4 of this report 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



**RAJEEV SHARMA &  
ASSOCIATES**  
CHARTERED ACCOUNTANTS

required to be disclosed in terms of the Regulation 52 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 Rajeev Sharma & Associates**  
**Chartered Accountant**  
**FRN – 004849C**

**Kshitij Sharma**  
**Partner**

**Membership No.: 432185**  
**UDIN: 22432185BDCGWV8304**

Place: Noida  
Date: 14<sup>th</sup> November, 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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

All amounts are in Rs. Lakhs (except EPS)

| STANDALONE |  |                                  |                             |                                  |                                  |                                  |                            |
|------------|--|----------------------------------|-----------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------|
| Sr. No.    | Particulars  | Quarter ended                    |                             |                                  | Half Year Ended                  |                                  | Year Ended                 |
|            |  | 30-September-2022<br>(Unaudited) | 30-June-2022<br>(Unaudited) | 30-September-2021<br>(Unaudited) | 30-September-2022<br>(Unaudited) | 30-September-2021<br>(Unaudited) | 31-March-2022<br>(Audited) |
| I          | (a) Revenue From Operations  |                                  |                             |                                  |                                  |                                  |                            |
|            | Interest Income  | 59.22                            | 53.99                       | 56.74                            | 113.22                           | 118.35                           | 254.46                     |
|            | Dividend Income  | 23.67                            | 5.62                        | 17.00                            | 29.29                            | 21.88                            | 34.61                      |
|            | Profit on Sale of Investment   | 2.24                             | 45.01                       | 11.70                            | 47.26                            | 30.48                            | 40.65                      |
|            |  | <b>85.14</b>                     | <b>104.63</b>               | <b>85.45</b>                     | <b>189.76</b>                    | <b>170.71</b>                    | <b>329.73</b>              |
|            | Other Income   | 268.74                           | -                           | -                                | 268.74                           | -                                | 11.25                      |
| II         | <b>Total Revenue from Operations</b>   | <b>353.88</b>                    | <b>104.63</b>               | <b>85.45</b>                     | <b>458.50</b>                    | <b>170.71</b>                    | <b>340.98</b>              |
| III        | <b>Expenses</b>  |                                  |                             |                                  |                                  |                                  |                            |
|            | Depreciation and amortization expense  | 2.35                             | 2.92                        | 1.43                             | 5.28                             | 2.85                             | 5.69                       |
|            | Employees benefit expense  | 7.94                             | 7.99                        | 8.52                             | 15.93                            | 16.77                            | 32.78                      |
|            | Finance cost   | -                                | 0.11                        | 0.00                             | 0.11                             | 7.02                             | 13.53                      |
|            | Other expense  | 20.24                            | 9.22                        | 12.11                            | 29.46                            | 25.16                            | 52.63                      |
|            | CSR Liability Expenses   | -                                | -                           |                                  |                                  |                                  | 10.82                      |
|            | <b>Total Expenses</b>  | <b>30.54</b>                     | <b>20.24</b>                | <b>22.06</b>                     | <b>50.78</b>                     | <b>51.80</b>                     | <b>115.44</b>              |
| IV         | <b>Profit /(Loss) from operations before Exceptional Items (II-III)</b>          | <b>323.34</b>                    | <b>84.39</b>                | <b>63.39</b>                     | <b>407.73</b>                    | <b>118.92</b>                    | <b>225.54</b>              |
| V          | Exceptional Items  | -                                | -                           | -                                |                                  |                                  | -                          |
| VI         | <b>Profit /(Loss) from ordinary activities before Tax (IV-V)</b>                 | <b>323.34</b>                    | <b>84.39</b>                | <b>63.39</b>                     | <b>407.73</b>                    | <b>118.92</b>                    | <b>225.54</b>              |
| VII        | <b>Tax expense</b>   |                                  |                             |                                  |                                  |                                  |                            |
|            | Current Year Tax   | -                                | -                           | -                                | -                                | -                                | 60.00                      |
|            | MAT Credit Entitlement   | -                                | -                           | -                                | -                                | -                                | -                          |
|            | Earlier Year Tax   | -                                | -                           | -                                | -                                | -                                | 19.20                      |
|            | Deferred Tax   | -                                | -                           | -                                | -                                | -                                | 3.42                       |
|            | <b>Tax expense</b>   | <b>-</b>                         | <b>-</b>                    | <b>-</b>                         | <b>-</b>                         | <b>-</b>                         | <b>82.62</b>               |
| VIII       | <b>Net Profit(+) / Loss (-) for the period (VI-VII)</b>                          | <b>323.34</b>                    | <b>84.39</b>                | <b>63.39</b>                     | <b>407.73</b>                    | <b>118.92</b>                    | <b>142.92</b>              |
| IX         | Minority Interest  | -                                | -                           | -                                | -                                | -                                | -                          |
| X          | CSR Liability  | -                                | -                           | -                                | -                                | -                                |                            |
| XI         | <b>Net Profit(+) / Loss (-) for the period (VIII-IX-X)</b>                       | <b>323.34</b>                    | <b>84.39</b>                | <b>63.39</b>                     | <b>407.73</b>                    | <b>118.92</b>                    | <b>142.92</b>              |
| 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                                  | 701.24                           | (265.06)                    | 498.18                           | 436.17                           | 746.74                           | 986.41                     |
|            | (ii) Income Tax relating to items that will not be reclassified to Profit & Loss | (70.12)                          | 26.51                       | (49.82)                          | (43.62)                          | (74.67)                          | (98.64)                    |
|            | <b>Other Comprehensive Income</b>  | <b>631.11</b>                    | <b>(238.56)</b>             | <b>448.36</b>                    | <b>392.56</b>                    | <b>672.07</b>                    | <b>887.77</b>              |

|             |  |               |                 |               |               |               |                 |
|-------------|--|---------------|-----------------|---------------|---------------|---------------|-----------------|
| <b>XIII</b> | <b>Total Comprehensive Income for the Period (XI+XII)</b>        | <b>954.45</b> | <b>(154.17)</b> | <b>511.75</b> | <b>800.29</b> | <b>790.99</b> | <b>1,030.68</b> |
| <b>XIV</b>  | <b>Paid-up equity share capital (Face value of ₹. 10/- each)</b> | <b>78.56</b>  | <b>78.56</b>    | <b>78.56</b>  | <b>78.56</b>  | <b>78.56</b>  | <b>78.56</b>    |
| <b>XV</b>   | <b>Reserves excluding Revaluation Reserves</b>                   | <b>-</b>      | <b>-</b>        | <b>-</b>      | <b>-</b>      |               |                 |
| <b>XVI</b>  | <b>Earnings per share</b>  |               |                 |               |               |               |                 |
|             | (of Rs. 10/- each) (not annualised for the Quarter)              |               |                 |               |               |               |                 |
|             | (a) Basic  | 41.16         | 10.74           | 8.07          | 51.90         | 15.14         | 18.19           |
|             | (b) Diluted  | 41.16         | 10.74           | 8.07          | 51.90         | 15.14         | 18.19           |
|             |  |               |                 |               |               |               |                 |

**Notes :**

- The above financial results for the quarter ended and half year ended 30th September, 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 14th November, 2022
- 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".
- 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.
- 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.
- 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 31 March 2022 to be prepared under Ind AS.
- Figures for the previous quarter/year to date been regrouped / recomputed, wherever necessary to conform to the current quarter/year's presentation.

Place : Mumbai  
Date : 14.11.2022



**For and on behalf of Board**  
**For GOLD ROCK INVESTMENTS LTD.**

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NARAYANAN  
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**MANAGING DIRECTOR**  
**DIN-00240670**

**GOLD ROCK INVESTMENTS LIMITED**
**UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES HALF YEAR ENDED 30TH SEPTEMBER 2022**
**CIN No:-L65990MH1978PLC020117**
**(All amount are in Rs. Lakhs)**

| Particulars   | As at<br>30th Sept, 2022<br>(Reviewed) | As at<br>30th Sept, 2021<br>(Reviewed) | As at<br>31st March, 2022<br>(Audited) |
|---|--|--|--|
| <b>ASSETS</b>   |  |  |  |
| <b>Current Assets</b>   |  |  |  |
| (a) Financial Assets  |  |  |  |
| (i) Cash and Cash Equivalents   | 17.58                                  | 47.14                                  | 621.00                                 |
| (ii) Bank Balances other than (i) above   | 3,265.63                               | 3,303.40                               | 3,343.53                               |
| (iii) Trade Receivables   | -                                      | -                                      | -                                      |
| (iv) Loan Receivables   | 100.76                                 | 60.74                                  | 60.19                                  |
| (v) Others  | -                                      | -                                      | -                                      |
| (b) Other Current Assets  | 2.77                                   | 0.88                                   | 0.19                                   |
| <b>Total Current Assets</b>   | <b>3,386.74</b>                        | <b>3,412.16</b>                        | <b>4,024.91</b>                        |
| <b>Non-current Assets</b>   |  |  |  |
| (a) Deferred Tax Assets (Net)   | 4.16                                   | 7.59                                   | 4.16                                   |
| (b) Property, Plant and Equipment   | 24.65                                  | 263.31                                 | 280.50                                 |
| (c) Capital Work in Progress  | -                                      | -                                      | -                                      |
| (d) Intangible Assets   | -                                      | -                                      | -                                      |
| (e) Intangible Assets under Development   | -                                      | -                                      | -                                      |
| (f) Investment in Subsidiaries, Associates  | -                                      | -                                      | -                                      |
| (g) Financial Assets  |  |  |  |
| (i) Investments   | 7,081.15                               | 5,704.98                               | 5,960.55                               |
| (ii) Others   | 0.05                                   | 25.05                                  | 25.05                                  |
| (h) Other Non-Current Assets  | 53.37                                  | 88.36                                  | 53.37                                  |
| <b>Total Non-Current Assets</b>   | <b>7,163.38</b>                        | <b>6,089.29</b>                        | <b>6,323.63</b>                        |
| <b>Total Assets</b>   | <b>10,550.12</b>                       | <b>9,501.45</b>                        | <b>10,348.54</b>                       |
| <b>EQUITY AND LIABILITIES</b>   |  |  |  |
| <b>Current Liabilities</b>  |  |  |  |
| (a) Financial Liabilities   |  |  |  |
| (i) Trade Payables  |  |  |  |
| (A) total outstanding dues of micro enterprises and small enterprises                       | -                                      |  |  |
| (B) total outstanding dues of creditors other than micro enterprises and small enterprises. | -                                      |  |  |
| (ii) Borrowings   | 24.34                                  | 47.74                                  | 629.23                                 |
| (iii) Others  | 1.85                                   | 26.80                                  | 14.15                                  |
| (b) Provisions  | -                                      | 75.31                                  | -                                      |
| (c) Other Current Liabilities   | 154.12                                 | 21.76                                  | 135.63                                 |
| <b>Total Current Liabilities</b>  | <b>180.31</b>                          | <b>171.61</b>                          | <b>779.01</b>                          |
| <b>Non-current Liabilities</b>  |  |  |  |
| (a) Financial Liabilities   |  |  |  |
| (i) Borrowings  | -                                      | -                                      | -                                      |
| (ii) Trade Payables   | -                                      | -                                      | -                                      |
| (iii) Others  | -                                      | -                                      | -                                      |
| (b) Provisions  | -                                      | -                                      | -                                      |
| <b>Total Non-Current Liabilities</b>  | <b>-</b>                               | <b>-</b>                               | <b>-</b>                               |
| <b>Equity</b>   |  |  |  |
| (a) Equity Share Capital  | 78.56                                  | 78.56                                  | 78.56                                  |
| (b) Other Equity  | 10,291.25                              | 9,251.28                               | 9,490.97                               |
| (c) Minority Interest   | -                                      | -                                      | -                                      |
| <b>Total Equity</b>   | <b>10,369.81</b>                       | <b>9,329.84</b>                        | <b>9,569.53</b>                        |
| <b>Total Equity and Liabilities</b>   | <b>10,550.12</b>                       | <b>9,501.45</b>                        | <b>10,348.54</b>                       |

**Notes :**

- 1 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".  
This Standalone Unaudited 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.
- 2
- 3 The Statutory Auditors of the Company has carried out a Limited review of the result for quarter and Half year ended 30th September,2022  
The above financial results for the quarter and half year ended 30 September 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 14th November, 2022.  
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
- 6 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 31 March 2023 prepared under Ind AS.
- 7 Previous period Figures has been regrouped / recomputed, wherever necessary.

**For and on behalf of Board of  
GOLD ROCK INVESTMENTS LTD.**

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**K N KUTTY  
MANAGING DIRECTOR  
DIN-00240670**



Place : Mumbai  
Date : 14.11.2022



**GOLD ROCK INVESTMENTS LIMITED**
**UNAUDITED STANDALONE CASHFLOW STATEMENT AS ON HALF YEAR ENDED 30TH SEPTEMBER 2022**
**CIN No:-L65990MH1978PLC020117**

| Particulars   | As at<br>30th Sept, 2022<br>(Reviewed) | As at<br>30th Sept, 2021<br>(Reviewed) | As at<br>31st March, 2022<br>(Audited) |
|---|--|--|--|
| <b>Cash Flow from Operating Activities</b>  |  |  |  |
| Net profit / (loss) before tax  | 407.73                                 | 118.92                                 | 225.54                                 |
| <b>Adjustment for :</b>   |  |  |  |
| Dividend Income   | (29.29)                                | (21.88)                                | (34.61)                                |
| Interest Received   | (113.22)                               | (118.35)                               | (254.46)                               |
| Depreciation and Amortisation   | 5.28                                   | 2.85                                   | 5.69                                   |
| Finance Cost  | 0.11                                   | 7.02                                   | 13.53                                  |
| Loss / (Profit) on Sale of Investment   | (47.26)                                | (30.48)                                | (40.65)                                |
| Loan Written Off  | -                                      | -                                      | (1.80)                                 |
| Other Comprehensive Income  | 436.17                                 | 746.74                                 | 986.41                                 |
| Loss / (Profit) on Sale of Fixed Assets   | (268.74)                               | -                                      | (9.45)                                 |
| <b>Operating cash flow before changes in working capital</b>                          | <b>390.78</b>                          | <b>704.82</b>                          | <b>890.20</b>                          |
| <b>Changes in Working Capital:</b>  |  |  |  |
| Loan Receivables  | (40.57)                                | 854.93                                 | 855.48                                 |
| Other Current Assets  | 22.42                                  | (0.52)                                 | 0.16                                   |
| Other Short term Borrowings   | (604.89)                               | (825.03)                               | (243.56)                               |
| Other Current Liabilities   | 18.49                                  | 13.06                                  | (3.08)                                 |
| Other Provisions  | (12.30)                                | 75.31                                  | -                                      |
| <b>Net cash generated from operations before tax</b>                                  | <b>(226.07)</b>                        | <b>822.56</b>                          | <b>1,499.20</b>                        |
| Taxation  | (43.62)                                | (74.67)                                | (181.26)                               |
| <b>Net Cash from/(used) in Operating Activities (A)</b>                               | <b>(269.69)</b>                        | <b>747.88</b>                          | <b>1,317.94</b>                        |
| <b>Cash Flow from Investing Activities</b>  |  |  |  |
| (Purchase)/Sale of Fixed Assets   | 519.32                                 | -                                      | (10.58)                                |
| (Purchase)/Sale of Investments  | (637.17)                               | (104.62)                               | (94.63)                                |
| Through OCI effect  | (436.17)                               | (746.74)                               | (887.77)                               |
| Movement of Loans and Advances  | -                                      | 66.28                                  | -                                      |
| Interest Received (net)   | 113.22                                 | 118.35                                 | 254.46                                 |
| Dividend Income   | 29.29                                  | 21.88                                  | 34.61                                  |
| <b>Net Cash used in Investing Activities (B)</b>                                      | <b>(411.52)</b>                        | <b>(644.85)</b>                        | <b>(703.91)</b>                        |
| <b>Cash Flow from Financing Activities</b>  |  |  |  |
| Other Non Current Assets  | -                                      | (42.41)                                | 20.86                                  |
| Short-term Borrowings   | -                                      | 9.57                                   | -                                      |
| Interest Paid   | (0.11)                                 | (7.02)                                 | (13.53)                                |
| <b>Net Cash generated from Financing Activities (C)</b>                               | <b>(0.11)</b>                          | <b>(39.86)</b>                         | <b>7.33</b>                            |
| <b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents during the Year (A+B+C)</b> | <b>(681.32)</b>                        | <b>63.17</b>                           | <b>621.36</b>                          |
| Add: Cash & Cash Equivalents as at beginning of the Year                              | <b>3,964.51</b>                        | <b>3,287.37</b>                        | <b>3,343.15</b>                        |
| <b>Cash &amp; Cash Equivalents as at the end of the Year</b>                          | <b>3,283.19</b>                        | <b>3,350.54</b>                        | <b>3,964.51</b>                        |
|   |  |  |  |
| Cash in hand  | 0.91                                   | 0.96                                   | 0.96                                   |
| Balances with scheduled Banks   |  |  |  |
| - In Current Accounts   | 16.66                                  | 46.18                                  | 620.04                                 |
| - In Fixed Deposits   | 3,265.62                               | 3,303.40                               | 3,343.51                               |
| <b>Cash &amp; Cash Equivalents</b>  | <b>3,283.19</b>                        | <b>3,350.54</b>                        | <b>3,964.51</b>                        |



Place : Mumbai  
Date : 14.11.2022

**For and on behalf of Board of  
GOLD ROCK INVESTMENTS LIMITED**

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Date: 2022.11.14  
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**K N KUTTY  
MANAGING DIRECTOR  
DIN-00240670**

# 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 AND FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH  
SEPTEMBER, 2022

| Particulars  | Rs. in lacs (Except figures of EPS) |                           |                           |
|--|-------------------------------------|---------------------------|---------------------------|
|  | STANDALONE                          |                           |                           |
|  | Quarter Ended                       | Half Year Ended           | Quarter Ended             |
|  | 30/09/2022<br>(Unaudited)           | 30/09/2022<br>(Unaudited) | 30/09/2021<br>(Unaudited) |
| Total Income from operations (net)   | 353.88                              | 458.50                    | 85.45                     |
| Net Profit/(Loss) for the period (before tax and exceptional Items)                                      | 323.34                              | 407.73                    | 63.39                     |
| Net Profit/(Loss) for the period before tax (after Extraordinary items)                                  | 323.34                              | 407.73                    | 63.39                     |
| Net Profit/(Loss) for the period   | 323.34                              | 407.73                    | 63.39                     |
| Equity Share Capital   | 78.56                               | 78.56                     | 78.56                     |
| Reserves (excluding revaluation reserve as shown in the Balance Sheet of Previous Year)                  |                                     |                           |                           |
| Earning Per Share (before /after extraordinary item) (Face Value of Rs. 10/-each) (Not to be annualized) |                                     |                           |                           |
| Basic  | 41.16                               | 51.90                     | 8.07                      |
| Diluted  | 41.16                               | 51.90                     | 8.07                      |

**Note:** The above is an extract of the detailed format of Financial Results for the Quarter and Half Year Ended 30.09.2022 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the Quarter and Half Year Ended 30.09.2022 are available on the Stock Exchange website (www.bseindia.com) and company's website (www.goldrockinvest.in)

For GOLD ROCK INVESTMENTS LIMITED



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**K N KUTTY**  
**MANAGING DIRECTOR**  
**Din-00240670**

Place: Mumbai  
Date: 14/11/2022



**Limited Review Report on Quarterly and year to date Unaudited Consolidated Financial Results of Gold Rock Investments Limited pursuant to the Regulation 52 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 and half year ended September 30, 2022 together with related notes thereon (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulation').

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:

| <b>Subsidiaries</b>    |
|------------------------|
| Seattle Online Pvt Ltd |

4. **Conclusion**

Based on our review conducted and procedures performed as stated in paragraph 3 above as above, except the matter described in point no 5 of this report 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 52 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 Rajeev Sharma & Associates**  
**Chartered Accountant**  
**FRN – 004849C**

**Kshitij Sharma**  
**Partner**  
**Membership No.: 432185**  
**UDIN : 22432185BDCHEE8676**  
Place: Noida  
Date: 14<sup>th</sup> November, 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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022****All amounts are in Rs. Lakhs (except EPS)**

|             |  | CONSOLIDATED                     |                             |                                  |                               |                                  |                            |
|-------------|--|----------------------------------|-----------------------------|----------------------------------|-------------------------------|----------------------------------|----------------------------|
| Sr. No.     | Particulars  | Quarter ended                    |                             |                                  | Half Year Ended               |                                  | Year Ended                 |
|             |  | 30-September-2022<br>(Unaudited) | 30-June-2022<br>(Unaudited) | 30-September-2021<br>(Unaudited) | 30-September-2022 (Unaudited) | 30-September-2021<br>(Unaudited) | 31-March-2022<br>(Audited) |
| <b>I</b>    | <b>(a) Revenue From Operations</b>   |                                  |                             |                                  |                               |                                  |                            |
|             | Interest Income  | 59.35                            | 54.12                       | 56.87                            | 113.47                        | 118.62                           | 254.99                     |
|             | Dividend Income  | 23.97                            | 6.10                        | 17.29                            | 30.08                         | 22.18                            | 35.33                      |
|             | Profit on Sale of Investments  | 2.24                             | 45.01                       | 11.7                             | 47.26                         | 30.48                            | 40.65                      |
|             |  | <b>85.56</b>                     | <b>105.24</b>               | <b>85.86</b>                     | <b>190.80</b>                 | <b>171.27</b>                    | <b>330.97</b>              |
|             | Other Income   | 268.74                           | 0.06                        | -                                | 268.81                        | -                                | 11.25                      |
| <b>II</b>   | <b>Total Revenue from Operations</b>   | <b>354.30</b>                    | <b>105.30</b>               | <b>85.86</b>                     | <b>459.61</b>                 | <b>171.27</b>                    | <b>342.22</b>              |
| <b>III</b>  | <b>Expenses</b>  |                                  |                             |                                  |                               |                                  |                            |
|             | Depreciation and amortization expense  | 2.35                             | 2.92                        | 1.43                             | 5.28                          | 2.85                             | 8.59                       |
|             | Employees benefit expense  | 7.94                             | 7.99                        | 9.79                             | 15.93                         | 19.37                            | 37.08                      |
|             | Finance cost   | -                                | 0.11                        | 0                                | 0.11                          | 7.02                             | 13.53                      |
|             | Other expense  | 19.94                            | 8.74                        | 11.26                            | 28.68                         | 23.90                            | 59.59                      |
|             | <b>Total Expenses</b>  | <b>30.23</b>                     | <b>19.76</b>                | <b>22.48</b>                     | <b>49.99</b>                  | <b>53.15</b>                     | <b>118.79</b>              |
| <b>IV</b>   | <b>Profit /(Loss) from operations before Exceptional Items (II-III)</b>          | <b>324.07</b>                    | <b>85.54</b>                | <b>63.38</b>                     | <b>409.61</b>                 | <b>118.13</b>                    | <b>223.43</b>              |
| <b>V</b>    | <b>Exceptional Items</b>   | -                                | -                           | -                                | -                             | -                                | -                          |
| <b>VI</b>   | <b>Profit /(Loss) from ordinary activities before Tax (IV-V)</b>                 | <b>324.07</b>                    | <b>85.54</b>                | <b>63.38</b>                     | <b>409.61</b>                 | <b>118.13</b>                    | <b>223.43</b>              |
| <b>VII</b>  | <b>Tax expense</b>   |                                  |                             |                                  |                               |                                  |                            |
|             | Current Year Tax   | -                                | -                           | -                                | -                             | -                                | 60.00                      |
|             | MAT Credit Entitlement   | -                                | -                           | -                                | -                             | -                                | -                          |
|             | Earlier Year Tax   | -                                | -                           | -                                | -                             | -                                | 19.20                      |
|             | Deferred Tax   | -                                | -                           | -                                | -                             | -                                | 3.42                       |
|             | <b>Tax expense</b>   | <b>-</b>                         | <b>-</b>                    | <b>-</b>                         | <b>-</b>                      | <b>-</b>                         | <b>82.62</b>               |
| <b>VIII</b> | <b>Net Profit(+) / Loss (-) for the period (VI-VII)</b>                          | <b>324.07</b>                    | <b>85.54</b>                | <b>63.38</b>                     | <b>409.61</b>                 | <b>118.13</b>                    | <b>140.81</b>              |
| <b>IX</b>   | <b>Minority Interest</b>   | -                                | -                           | -                                | -                             | -                                | (0.35)                     |
| <b>X</b>    | <b>CSR Liability</b>   | -                                | -                           | -                                | -                             | -                                | -                          |
| <b>XI</b>   | <b>Net Profit(+) / Loss (-) for the period (VIII-IX-X)</b>                       | <b>324.07</b>                    | <b>85.54</b>                | <b>63.38</b>                     | <b>409.61</b>                 | <b>118.13</b>                    | <b>141.16</b>              |
| <b>XII</b>  | <b>Other Comprehensive Income</b>  |                                  |                             |                                  |                               |                                  |                            |
|             | (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                                  | 702.13                           | (268.27)                    | 498.88                           | 433.87                        | 748.20                           | 989.95                     |
|             | (ii) Income Tax relating to items that will not be reclassified to Profit & Loss | (70.12)                          | 26.51                       | -49.82                           | (43.62)                       | (74.82)                          | (98.99)                    |
|             | <b>Other Comprehensive Income</b>  | <b>632.01</b>                    | <b>(241.76)</b>             | <b>449.07</b>                    | <b>390.25</b>                 | <b>673.38</b>                    | <b>890.96</b>              |

|      |   |        |          |        |        |        |          |
|------|---|--------|----------|--------|--------|--------|----------|
| XIII | Total Comprehensive Income for the Period (XI+XII)        | 956.08 | (156.22) | 512.45 | 799.86 | 791.51 | 1,032.12 |
|      |   |        |          |        |        |        |          |
| XIV  | Paid-up equity share capital (Face value of ₹. 10/- each) | 78.56  | 78.56    | 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   | 41.25  | 10.89    | 8.07   | 52.14  | 15.04  | 17.92    |
|      | (b) Diluted   | 41.25  | 10.89    | 8.07   | 52.14  | 15.04  | 17.92    |
|      |   |        |          |        |        |        |          |

#### Notes :

|   |  |
|---|--|
| 1 | The above financial results for the quarter and half year ended 30th September 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 14th November 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 31 March 2022 to be prepared under Ind AS. |
| 6 | The Consolidated financial results include the financial results of the Company, its subsidiary namely Seattle Online Private Limited  |
| 7 | Figures for the previous quarter/year to date been regrouped / recomputed, wherever necessary to conform to the current quarter/year's presentation.   |

#### For and on behalf of Board of GOLD ROCK INVESTMENTS LIMITED



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**K N KUTTY**  
**MANAGING DIRECTOR**  
**DIN-00240670**

Place : Mumbai.  
Date : 14/11/2022

**GOLD ROCK INVESTMENTS LIMITED**

**UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2022**

CIN No:-L65990MH1978PLC020117

(All amounts are in Rs. Lakhs)

| Particulars                             | As at<br>30th Sept, 2022<br>(Reviewed) | As at<br>30th Sept, 2021<br>(Reviewed) | As at<br>31st March, 2022<br>(Audited) |
|---|--|--|--|
| <b>ASSETS</b>                           |  |  |  |
| <b>Current Assets</b>                   |  |  |  |
| (a) Financial Assets                    |  |  |  |
| (i) Cash and Cash Equivalents           | 34.64                                  | 53.95                                  | 628.76                                 |
| (ii) Bank Balances other than (i) above | 3,265.63                               | 3,313.40                               | 3,353.64                               |
| (iii) Trade Receivables                 | -                                      | -                                      | -                                      |
| (iv) Loan Receivables                   | 100.76                                 | 60.74                                  | 60.19                                  |
| (b) Other Current Assets                | 7.50                                   | 0.99                                   | 81.07                                  |
| <b>Total Current Assets</b>             | <b>3,408.53</b>                        | <b>3,429.08</b>                        | <b>4,123.66</b>                        |
| <b>Non-current Assets</b>               |  |  |  |
| (a) Deferred Tax Assets (Net)           | 4.16                                   | 7.59                                   | 4.16                                   |
| (b) Property, Plant and Equipment       | 159.09                                 | 400.66                                 | 414.94                                 |
| (c) Intangible Assets                   | 67.33                                  | 67.33                                  | 67.33                                  |
| (d) Financial Assets                    | -                                      | -                                      | -                                      |
| (i) Investments                         | 6,828.92                               | 5,452.97                               | 5,711.61                               |
| (ii) Others                             | 0.05                                   | 25.18                                  | -                                      |
| (e) Other Non-Current Assets            | 53.37                                  | 91.14                                  | -                                      |
| <b>Total Non-Current Assets</b>         | <b>7,112.92</b>                        | <b>6,044.87</b>                        | <b>6,198.06</b>                        |
| <b>Total Assets</b>                     | <b>10,521.45</b>                       | <b>9,473.95</b>                        | <b>10,321.72</b>                       |
| <b>EQUITY AND LIABILITIES</b>           |  |  |  |
| <b>Current Liabilities</b>              |  |  |  |
| (a) Financial Liabilities               |  |  |  |
| (i) Trade Payables                      | -                                      | -                                      | -                                      |
| (ii) Borrowings                         | 24.34                                  | 47.74                                  | 629.23                                 |
| (iii) Others                            | 1.85                                   | 26.80                                  | -                                      |
| (b) Provisions                          | -                                      | 75.31                                  | -                                      |
| (c) Other Current Liabilities           | 154.98                                 | 23.82                                  | 152.07                                 |
| <b>Total Current Liabilities</b>        | <b>181.17</b>                          | <b>173.67</b>                          | <b>781.30</b>                          |
| <b>Non-current Liabilities</b>          |  |  |  |
| (a) Financial Liabilities               |  |  |  |
| (i) Borrowings                          | -                                      | -                                      | -                                      |
| (ii) Trade Payables                     | -                                      | -                                      | -                                      |
| (iii) Others                            | -                                      | -                                      | -                                      |
| (b) Provisions                          | -                                      | -                                      | -                                      |
| <b>Total Non-Current Liabilities</b>    | <b>-</b>                               | <b>-</b>                               | <b>-</b>                               |
| <b>Equity</b>                           |  |  |  |
| (a) Equity Share Capital                | 78.56                                  | 78.56                                  | 78.56                                  |
| (b) Other Equity                        | 10,277.62                              | 9,237.29                               | 9,477.76                               |
| (c) Minority Interest                   | -15.90                                 | -15.57                                 | -15.90                                 |
| <b>Total Equity</b>                     | <b>10,340.28</b>                       | <b>9,300.28</b>                        | <b>9,540.42</b>                        |
| <b>Total Equity and Liabilities</b>     | <b>10,521.45</b>                       | <b>9,473.95</b>                        | <b>10,321.72</b>                       |

| Notes : |  |
|---------|--|
| 1       | 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".   |
| 2       | This Consolidated Unaudited 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.  |
| 3       | The Statutory Auditors of the Company has carried out a Limited review of the result for the quarter and Half year ended 30th September,2022.  |
| 4       | The above financial results for the quarter and half year ended 30 September 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 14th November, 2022   |
| 5       | 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.  |
| 6       | 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 31st March 2023 prepared under Ind AS. |
| 7       | The Consolidated financial results include the financial results of the Company, its subsidiary namely Seattle Online Private Limited  |
| 8       | Previous period Figures has been regrouped / recomputed, wherever necessary.   |

**For and on behalf of Board of  
GOLD ROCK INVESTMENTS LIMITED**

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**K N KUTTY**  
**MANAGING DIRECTOR**  
**Din-00240670**



Place : Mumbai  
Date : 14/11/2022



**GOLD ROCK INVESTMENTS LIMITED**

**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT AS ON HALF YEAR ENDED 30TH SEPTEMBER 2022**

CIN No:-L65990MH1978PLC020117

(All amounts are in Rs. Lakhs)

| Particulars  | As at<br>30th Sept, 2022<br>(Reviewed) | As at<br>30th Sept, 2021<br>(Reviewed) | As at<br>31st March, 2022<br>(Audited) |
|--|--|--|--|
| <b>Cash Flow from Operating Activities</b>                                       |  |  |  |
| Net profit / (loss) before tax   | 409.61                                 | 118.13                                 | 223.43                                 |
| <b>Adjustment for :</b>  |  |  |  |
| Dividend Income  | (30.08)                                | (22.18)                                | (35.33)                                |
| Interest Received  | (113.47)                               | (118.62)                               | (254.99)                               |
| Depreciation and Amortisation  | 5.28                                   | 2.85                                   | 8.59                                   |
| Finance Cost   | 0.11                                   | 7.02                                   | 13.53                                  |
| Prior period Expenses/ Income Receivable   |  |  | -                                      |
| Investment Written Down  |  |  | -                                      |
| Loss / (Profit) on Sale of Investment  | (47.26)                                | (30.48)                                | (40.65)                                |
| Loan Written off   |  |  | (1.80)                                 |
| CSR Liability  |  |  | -                                      |
| Provisions no Longer Required  |  |  | -                                      |
| Other Comprehensive Income   | 433.87                                 | 748.20                                 | 989.95                                 |
| Loss / (Profit) on Sale of Fixed Assets  | (268.74)                               |  | (9.45)                                 |
| <b>Operating cash flow before changes in working capital</b>                     | <b>389.32</b>                          | <b>704.92</b>                          | <b>893.28</b>                          |
| Changes in Working Capital:  |  |  |  |
| Trade & Other Receivables  | -                                      | -                                      | -                                      |
| Loan Receivables   | (40.57)                                | 855.13                                 | 855.68                                 |
| Other Current Assets   | 73.57                                  | (0.63)                                 | 0.16                                   |
| Other Short term Borrowings  | (604.89)                               | (825.03)                               | (243.54)                               |
| Other Current Liabilities  | 2.91                                   | 15.12                                  | (2.66)                                 |
| Other Provision  | 1.85                                   | 83.36                                  |  |
| <b>Net cash generated from operations before tax</b>                             | <b>(177.81)</b>                        | <b>832.87</b>                          | <b>1,502.92</b>                        |
| Taxation   | (43.62)                                | -74.47                                 | -82.62                                 |
| <b>Net Cash from/(used) in Operating Activities (A)</b>                          | <b>(221.43)</b>                        | <b>758.40</b>                          | <b>1,420.30</b>                        |
| <b>Cash Flow from Investing Activities</b>                                       |  |  |  |
| (Purchase)/Sale of Fixed Assets  | 520.31                                 | -                                      | (10.58)                                |
| (Purchase)/Sale of Investments   | (637.17)                               | (104.62)                               | (94.63)                                |
| Through OCI Effect   | (433.87)                               | (748.20)                               | (989.94)                               |
| Movement of Loans and Advances   | (0.05)                                 | 67.26                                  | -                                      |
| Other Non Current Assets   | (53.37)                                | (44.20)                                | -                                      |
| Interest Received (net)  | 113.47                                 | 118.62                                 | 254.88                                 |
| Dividend Income  | 30.08                                  | 22.18                                  | 35.33                                  |
| <b>Net Cash used in Investing Activities (B)</b>                                 | <b>(460.60)</b>                        | <b>(688.96)</b>                        | <b>(804.94)</b>                        |
| <b>Cash Flow from Financing Activities</b>                                       |  |  |  |
| Long term Borrowings   | -                                      | -                                      | -                                      |
| Other Non Current Assets   | -                                      | -                                      | 19.56                                  |
| Short-term Borrowings  | -                                      | -                                      | -                                      |
| Interest Paid  | (0.11)                                 | (7.02)                                 | (13.53)                                |
| <b>Net Cash generated from Financing Activities (C)</b>                          | <b>(0.11)</b>                          | <b>(7.02)</b>                          | <b>6.03</b>                            |
| <b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents during the Year</b>    | <b>(682.13)</b>                        | <b>62.42</b>                           | <b>621.49</b>                          |
| Add: Cash & Cash Equivalents as at beginning of the Year                         | 3,982.40                               | 3,305.14                               | 3,360.91                               |
| <b>Cash &amp; Cash Equivalents as at the end of the Year (refer Note No. 14)</b> | <b>3,300.27</b>                        | <b>3,367.56</b>                        | <b>3,982.40</b>                        |
| Cash in hand   | 1.63                                   | 1.67                                   | 1.67                                   |
| Balances with scheduled Banks  |  |  | -                                      |
| - In Current Accounts  | 33.01                                  | 52.28                                  | 627.09                                 |
| - In Fixed Deposits  | 3,265.63                               | 3,313.40                               | 3,353.64                               |
| <b>Cash &amp; Cash Equivalents</b>   | <b>3,300.27</b>                        | <b>3,367.35</b>                        | <b>3,982.40</b>                        |



Place : Mumbai  
Date : 14/11/2022

For and on behalf of Board  
For GOLD ROCK INVESTMENTS LTD.

KURUPPATH  
NARAYANAN  
KUTTY

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KURUPPATH  
NARAYANAN KUTTY  
Date: 2022.11.14  
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**K N KUTTY**  
**MANAGING DIRECTOR**  
**DIN-00240670**

# 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 CONSOLIDATED AND FINANCIAL RESULTS FOR THE QUARTER AND HALF  
YEAR ENDED 30TH SEPTEMBER, 2022

Rs. in lacs (Except figures of EPS)

| Particulars  | CONSOLIDATED  |                 |               |
|--|---------------|-----------------|---------------|
|  | Quarter Ended | Half Year Ended | Quarter Ended |
|  | 30/09/2022    | 30/09/2022      | 30/09/2021    |
|  | (Unaudited)   | (Unaudited)     | (Unaudited)   |
| Total Income from operations (net)   | 354.30        | 459.61          | 85.86         |
| Net Profit/(Loss) for the period (before tax and exceptional Items)                                      | 324.07        | 409.61          | 63.38         |
| Net Profit/(Loss) for the period before tax (after Extraordinary items)                                  | 324.07        | 409.61          | 63.38         |
| Net Profit/(Loss) for the period   | 324.07        | 409.61          | 63.38         |
| Equity Share Capital   | 78.56         | 78.56           | 78.56         |
| Reserves (excluding revaluation reserve as shown in the Balance Sheet of Previous Year)                  | -             | -               | -             |
| Earning Per Share (before /after extraordinary item) (Face Value of Rs. 10/-each) (Not to be annualized) | -             | -               | -             |
| Basic  | 41.25         | 52.14           | 8.07          |
| Diluted  | 41.25         | 52.14           | 8.07          |

**Note:** The above is an extract of the detailed format of Financial Results for the Quarter and Half Year Ended 30.09.2022 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the Quarter and half Year Ended 30.09.2022 are available on the Stock Exchange website (www.bseindia.com) and company's website (www.goldrockinvest.in)

For GOLD ROCK INVESTMENTS LTD.

Place: Mumbai  
Date: 14/11/2022



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NARAYANAN NARAYANAN KUTTY  
KUTTY Date: 2022.11.14  
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**K N KUTTY**  
**MANAGING DIRECTOR**  
**Din-00240670**