

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

10th November 2023

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 10, 2023

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 10, 2023 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, 2023 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. 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 5.30 P.M. on November 10, 2023 and concluded at 7.30 P.M.

We request you to take the same on record.

Thanking you,

Yours faithfully.

For Gold Rock Investments Limited



Alok Mukherjee
Managing Director
DIN: 00186055
Encl.: As above



GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

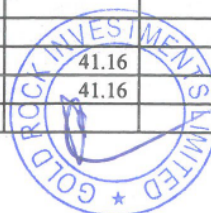
Registered Office: 507, 5th Floor Plot No. 31, 1, Sharda Chamber, Narsi Natha Street, Bhat Bazar, Masjid, Chinchbunder, Mumbai-400009

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EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

All amounts are in Rs. Lakhs (except EPS)

STANDALONE							
Sr. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30-Sept.-2023 (Unaudited)	30-June-2023 (Unaudited)	30-Sept.-2022 (Unaudited)	30-Sept.-2023 (Unaudited)	30-Sept.-2022 (Unaudited)	31-March-2023 (Audited)
I	(a) Revenue From Operations						
	Interest Income	85.05	78.01	59.22	163.06	113.22	260.97
	Dividend Income	30.51	8.41	23.67	38.92	29.29	43.24
	Profit on Sale of Investment	-	45.58	2.24	45.58	47.26	79.19
	Profit on Sale of Fixed Assets	4.31	-	268.74	4.31	268.74	284.74
		119.87	132.00	353.88	251.87	458.50	668.13
	Other Income	-	0.74	-	0.74	-	-
II	Total Revenue from Operations	119.87	132.74	353.88	252.61	458.50	668.13
III	Expenses						
	Depreciation and amortization expense	3.62	2.30	2.35	5.93	5.28	10.35
	Employees benefit expense	7.12	7.35	7.94	14.47	15.93	30.53
	Finance cost	1.47	1.26	-	2.73	0.11	2.13
	Other expense	10.97	12.88	20.24	23.85	29.46	52.60
	CSR Liability Expenses	-	-	-	-	-	8.32
	Total Expenses	23.19	23.79	30.54	46.98	50.78	103.94
IV	Profit /(Loss) from operations before Exceptional Items (II-III)	96.68	108.94	323.34	205.63	407.73	564.19
V	Exceptional Items	-	-	-	-	-	-
VI	Profit /(Loss) from ordinary activities before Tax (IV-V)	96.68	108.94	323.34	205.63	407.73	564.19
VII	Tax expense						
	Current Year Tax	-	-	-	-	-	94.18
	MAT Credit Entitlement	-	-	-	-	-	(26.38)
	Earlier Year Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	4.53
	Tax expense	-	-	-	-	-	72.33
VIII	Net Profit(+) / Loss (-) for the period (VI-VII)	96.68	108.94	323.34	205.63	407.73	491.86
IX	Minority Interest	-	-	-	-	-	-
X	CSR Liability	-	-	-	-	-	-
XI	Net Profit(+) / Loss (-) for the period (VIII-IX-X)	96.68	108.94	323.34	205.63	407.73	491.86
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	336.18	812.36	701.24	1,148.54	436.17	490.74
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(33.62)	(81.24)	(70.12)	(114.85)	(43.62)	(49.07)
	Other Comprehensive Income	302.56	731.12	631.12	1,033.69	392.56	441.66
XIII	Total Comprehensive Income for the Period (XI+XII)	399.25	840.07	954.45	1,239.32	800.29	933.53
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 Rs. 10/- each) (not annualised for the Quarter)						
	(a) Basic	12.31	13.87	41.16	26.17	51.90	62.61
	(b) Diluted	12.31	13.87	41.16	26.17	51.90	62.61



Notes :	
1	The above financial results for the quarter ended 30th Sep, 2023 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 10th November, 2023
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 31 March 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.

Place : Mumbai
Date : 10.11.2023

For and on behalf of Board of Directors
Gold Rock Investments Limited


Alok Mukherjee
Managing Director
(DIN-00186055)



GOLD ROCK INVESTMENTS LIMITED

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES HALF YEAR ENDED 30TH SEPTEMBER 2023

CIN No:-L65990MH1978PLC020117

(All amount are in Rs. Lakhs)

Particulars	As at 30th Sept, 2023 (Reviewed)	As at 30th Sept, 2022 (Reviewed)	As at 31st March, 2023 (Audited)
ASSETS			
Current Assets			
(a) Financial Assets			
(i) Cash and Cash Equivalents	41.77	17.58	32.19
(ii) Bank Balances other than (i) above	3,456.82	3,265.63	3,359.12
(iii) Trade Receivables	-	-	-
(iv) Loan Receivables	60.19	100.76	60.19
(v) Others	-	-	-
(b) Other Current Assets	1.91	2.77	0.70
Total Current Assets	3,560.69	3,386.74	3,452.21
Non-current Assets			
(a) Deferred Tax Assets (Net)	-	4.16	-
(b) Property, Plant and Equipment	149.84	24.65	109.42
(c) Capital Work in Progress	-	-	-
(d) Intangible Assets	-	-	-
(e) Intangible Assets under Development	-	-	-
(f) Investment in Subsidiaries, Associates	-	-	-
(g) Financial Assets			
(i) Investments	8,347.88	7,081.15	7,131.61
(ii) Others	-	0.05	-
(h) Other Non-Current Assets	96.12	53.37	69.28
Total Non-Current Assets	8,593.84	7,163.38	7,310.31
Total Assets	12,154.53	10,550.12	10,762.52
EQUITY AND LIABILITIES			
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables			
(ii) Borrowings	123.44	24.34	89.00
(iii) Others	4.60	1.85	2.27
(b) Provisions	-	-	-
(c) Other Current Liabilities	283.73	154.12	167.83
Total Current Liabilities	411.76	180.31	259.10
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	-	-	-
(ii) Trade Payables	-	-	-
(iii) Others	-	-	-
(b) Deferred Tax Liabilities (Net)	0.37	-	0.37
(c) Provisions	-	-	-
Total Non-Current Liabilities	0.37	-	0.37
Equity			
(a) Equity Share Capital	78.56	78.56	78.56
(b) Other Equity	11,663.84	10,291.25	10,424.49
Total Equity	11,742.40	10,369.81	10,503.05
Total Equity and Liabilities	12,154.53	10,550.12	10,762.52



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 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.
3	The Statutory Auditors of the Company has carried out a Limited review of the result for quarter and Half year ended 30th September,2023
4	The above financial results for the quarter ended 30 September 2023 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 10th November, 2023.
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 31 March 2024 prepared under Ind AS.
7	Previous period Figures has been regrouped / recomputed, wherever necessary.

Place : Mumbai
Date : 10.11.2023

For and on behalf of Board of Directors
Gold Rock Investments Limited


Alok Mukherjee
Managing Director
(DIN-00186055)



GOLD ROCK INVESTMENTS LIMITED
UNAUDITED STANDALONE CASHFLOW STATEMENT AS ON HALF YEAR ENDED 30TH SEPTEMBER 2023
CIN No:-L65990MH1978PLC020117

Particulars	As at 30th Sept, 2023 (Reviewed)	As at 30th Sept, 2022 (Reviewed)	As at 31st March, 2023 (Audited)
Cash Flow from Operating Activities			
Net profit / (loss) before tax	205.63	407.73	564.19
Adjustment for :			
Dividend Income	(38.92)	(29.29)	(43.23)
Interest Received	(163.06)	(113.22)	(260.97)
Depreciation and Amortisation	5.93	5.28	10.35
Finance Cost	2.73	0.11	2.13
Loss / (Profit) on Sale of Investment	(45.58)	(47.26)	(79.19)
Loan Written Off	-	-	-
Other Comprehensive Income	1,148.54	436.17	490.74
OCI Tax Liabilities Expenses	(114.85)	(43.62)	(49.07)
Loss / (Profit) on Sale of Fixed Assets	(4.31)	(268.74)	(284.74)
Operating cash flow before changes in working capital	996.10	347.16	350.21
Changes in Working Capital:			
Loan Receivables	-	(40.57)	-
Other Current Assets	(1.21)	22.42	(0.51)
Other Short term Borrowings	36.76	(604.89)	(540.23)
Other Current Liabilities	115.90	18.49	(11.89)
Other Provisions	-	(12.30)	-
Net cash generated from operations before tax	1,147.55	(269.69)	(202.42)
Taxation	-	-	(72.33)
Net Cash from/(used) in Operating Activities (A)	1,147.55	(269.69)	(274.75)
Cash Flow from Investing Activities			
(Purchase)/Sale of Fixed Assets	(40.62)	519.32	160.73
(Purchase)/Sale of Investments	(22.51)	(637.17)	(333.94)
Through OCI effect	(1,148.54)	(436.17)	(441.66)
Movement of Loans and Advances	-	-	-
Interest Received (net)	163.06	113.22	260.97
Dividend Income	38.92	29.29	43.24
Net Cash used in Investing Activities (B)	(1,009.70)	(411.51)	(310.66)
Cash Flow from Financing Activities			
Other Non Current Assets	(27.86)	-	14.34
Short-term Borrowings	-	-	-
Interest Paid	(2.73)	(0.11)	(2.13)
Net Cash generated from Financing Activities (C)	(30.59)	(0.11)	12.21
Net Increase/(Decrease) in Cash & Cash Equivalents during the Year (A+B+C)	107.26	(681.31)	(573.20)
Add: Cash & Cash Equivalents as at beginning of the Year	3,391.33	3,964.51	3,964.53
Cash & Cash Equivalents as at the end of the Year	3,498.59	3,283.20	3,391.33
Cash in hand	0.92	0.92	0.92
Balances with scheduled Banks			
- In Current Accounts	40.85	16.66	31.28
- In Fixed Deposits	3,456.82	3,265.62	3,359.13
Cash & Cash Equivalents	3,498.59	3,283.20	3,391.33

For and on behalf of Board of Directors
Gold Rock Investments Limited

Place : Mumbai
Date : 10/11/2023

Alok Mukherjee
Managing Director
(DIN-00186055)



GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

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

EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH. SEP., 2023

Rs. in lacs (Except figures of EPS)

Particulars	STANDALONE		
	Quarter Ended	Half Year Ended	Quarter Ended
	30/09/2023	30/09/2023	30/09/2022
	(Unaudited)	(Unaudited)	(Unaudited)
Total Income from operations (net)	119.87	252.61	458.50
Net Profit/(Loss) for the period (before tax and exceptional Items)	96.68	205.63	407.73
Net Profit/(Loss) for the period before tax (after Extraordinary items)	96.68	205.63	407.73
Net Profit/(Loss) for the period	96.68	205.63	407.73
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	12.31	26.17	51.90
Diluted	12.31	26.17	51.90

Note: The above is an extract of the detailed format of Financial Results for the Quarter and Six month Ended 30.09.2023 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 Six month Ended 30.09.2023 are available on the Stock Exchange website (www.bseindia.com) and company's website (www.goldrockinvest.com)

For and on behalf of Board of Directors
Gold Rock Investments Limited



Alok Mukherjee
Managing Director
(DIN-00186055)



Place: Mumbai
Date: 10.11.2023

RAJEEV SHARMA & ASSOCIATES

CHARTERED ACCOUNTANTS

1014-15-16, Logix City Center Office Tower, Sector-32, Noida - 201 301

Phone : 0120-4128445 E-mail : rsassociatesnoida@gmail.com

Independent Auditor's Review Report on Quarterly and Year to date Unaudited Standalone Financial Results of Gold Rock Investments Limited pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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, 2023 together with related notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the 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 and in compliance with Regulations 33 and 52 of the Listing Regulations. 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 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 and 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 Accountants
FRN: 004849C


CA Kshitij Sharma
Partner
M. No. 432185
Date: 10.11.2023
Place: Noida, Uttar Pradesh
UDIN: 23432185BGVBPF9724



GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

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EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

All amounts are in Rs. Lakhs (except EPS)

CONSOLIDATED							
Sr. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30-Sept.- 2023 (Unaudited)	30-June- 2023 (Unaudited)	30-Sept.- 2022 (Unaudited)	30-Sept.- 2023 (Unaudited)	30-Sept.- 2022 (Unaudited)	31-March- 2023 (Audited)
I	(a) Revenue From Operations						
	Interest Income	85.40	78.17	59.35	163.58	113.47	261.60
	Dividend Income	30.53	8.99	23.97	39.52	30.08	44.50
	Profit on Sale of Investments	-	45.58	2.24	45.58	47.26	79.19
	Profit on Sale of Fixed Assets	4.31	-	268.74	4.31	268.81	284.74
		120.24	132.75	354.30	252.99	459.62	670.03
	Other Income	-	0.74	-	0.74	-	-
II	Total Revenue from Operations	120.24	133.49	354.30	253.73	459.62	670.03
III	Expenses						
	Depreciation and amortization expense	3.62	2.30	2.35	5.93	5.28	13.26
	Employees benefit expense	7.12	7.35	7.94	14.47	15.93	30.53
	Finance cost	1.47	1.26	-	2.73	0.11	2.13
	Other expense	9.43	11.71	19.94	21.14	28.68	49.42
	Total Expenses	21.64	22.63	30.23	44.27	50.00	95.35
IV	Profit /(Loss) from operations before Exceptional Items (II-III)	98.60	110.87	324.07	209.46	409.62	574.68
V	Exceptional Items	-	-	0	-	-	-
VI	Profit /(Loss) from ordinary activities before Tax (IV-V)	98.60	110.87	324.07	209.46	409.62	574.68
VII	Tax expense						
	Current Year Tax	-	-	-	-	-	94.51
	MAT Credit Entitlement	-	-	-	-	-	(26.72)
	Earlier Year Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	4.53
	Tax expense	-	-	-	-	-	72.32
VIII	Net Profit(+) / Loss (-) for the period (VI-VII)	98.60	110.87	324.07	209.46	409.62	502.36
IX	Minority Interest	-	-	-	-	-	0.77
X	CSR Liability	-	-	-	-	-	8.32
XI	Net Profit(+) / Loss (-) for the period (VIII-IX-X)	98.60	110.87	324.07	209.46	409.62	493.27
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	335.64	812.57	702.13	1,148.21	433.87	488.73
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(33.56)	(81.26)	-70.21	(114.82)	(43.62)	(48.87)
	Other Comprehensive Income	302.07	731.32	631.92	1,033.39	390.25	439.86
XIII	Total Comprehensive Income for the Period (XI+XII)	400.67	842.18	955.99	1,242.85	799.87	933.13
XIV	Paid-up equity share capital (Face value of Rs. 10/- each)	78.56	78.56	78.56	78.56	78.56	78.56
XV	Reserves excluding Revaluation Reserves	-	-	-	-	-	-
XVI	Earnings per share						
	(of Rs. 10/- each) (not annualised for the Quarter)						
	(a) Basic	12.55	14.11	41.25	26.66	52.14	62.89
	(b) Diluted	12.55	14.11	41.25	26.66	52.14	62.89



Notes :	
1	The above financial results for the quarter ended 30th September 2023 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 10th November 2023
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 2024 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.

Place : Mumbai.
Date : 10/11/2023

For and on behalf of Board of Directors
Gold Rock Investments Limited


Alok Mukherjee
Managing Director
(DIN-00186055)



GOLD ROCK INVESTMENTS LIMITED
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES HALF YEAR ENDED 30TH SEPTEMBER 2023
CIN No:-L65990MH1978PLC020117
(All amounts are in Rs, Lakhs)

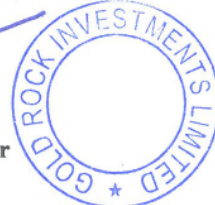
Particulars	As at 30th Sept, 2023 (Reviewed)	As at 30th Sept, 2022 (Reviewed)	As at 31st March, 2023 (Audited)
ASSETS			
Current Assets			
(a) Financial Assets			
(i) Cash and Cash Equivalents	59.68	34.64	46.05
(ii) Bank Balances other than (i) above	3,466.82	3,265.63	3,369.24
(iii) Trade Receivables	-	-	-
(iv) Loan Receivables	60.19	100.76	60.19
(b) Other Current Assets	4.41	7.50	0.70
Total Current Assets	3,591.11	3,408.53	3,476.18
Non-current Assets			
(a) Deferred Tax Assets (Net)	-	4.16	-
(b) Property, Plant and Equipment	281.38	159.09	240.96
(c) Capital Work in Progress	-	-	-
(c) Intangible Assets	67.33	67.33	67.33
(e) Intangible Assets under Development	-	-	-
(f) Investment in Subsidiaries, Associates	-	-	-
(d) Financial Assets	-	-	-
(i) Investments	8,095.56	6,828.92	6,880.67
(ii) Others	-	0.05	0.13
(e) Other Non-Current Assets	96.12	53.37	70.66
Total Non-Current Assets	8,540.39	7,112.92	7,259.75
Total Assets	12,131.49	10,521.45	10,735.93
EQUITY AND LIABILITIES			
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	-	-	-
(ii) Borrowings	123.44	24.34	89.00
(iii) Others	4.84	1.85	4.27
(b) Provisions	-	-	-
(c) Other Current Liabilities	285.68	154.98	167.98
Total Current Liabilities	413.96	181.17	261.25
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	-	-	-
(ii) Trade Payables	-	-	-
(iii) Others	-	-	-
(b) Provisions	-	-	-
(c) Deferred Tax Liabilities (net)	0.37	-	0.37
Total Non-Current Liabilities	0.37	-	0.37
Equity			
(a) Equity Share Capital	78.56	78.56	78.56
(b) Other Equity	11,653.73	10,277.62	10,410.88
(c) Minority Interest	-15.13	-15.90	-15.13
Total Equity	11,717.16	10,340.28	10,474.31
Total Equity and Liabilities	12,131.49	10,521.45	10,735.93



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 quarter and Half year ended 30th September,2023.
4	The above financial results for the quarter ended 30 September 2023 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 10th November, 2023
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 31 March 2024 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 Directors
Gold Rock Investments Limited


Alok Mukherjee
Managing Director
(DIN-00186055)



Place : Mumbai
Date : 10/11/2023

GOLD ROCK INVESTMENTS LIMITED
UNAUDITED CONSOLIDATED CASHFLOW STATEMENT AS ON HALF YEAR ENDED 30TH SEPTEMBER 2023
CIN No:-L65990MH1978PLC020117
(All amounts are in Rs. Lakhs)

Particulars	As at 30th Sept, 2023 (Reviewed)	As at 30th Sept, 2022 (Reviewed)	As at 31st March, 2023 (Audited)
Cash Flow from Operating Activities			
Net profit / (loss) before tax	209.46	409.61	566.37
Adjustment for :			
Dividend Income	(39.52)	(30.08)	(44.50)
Interest Received	(163.58)	(113.47)	(261.60)
Depreciation and Amortisation	5.93	5.28	13.26
Finance Cost	2.73	0.11	2.13
Loss / (Profit) on Sale of Investment	(45.58)	(47.26)	(79.19)
Other Comprehensive Income	1,148.21	433.87	488.73
OCI Tax Liabilities Expenses	(114.82)	(43.62)	(48.87)
Loss / (Profit) on Sale of Fixed Assets	(4.31)	(268.74)	(284.74)
Operating cash flow before changes in working capital	998.51	345.70	351.59
Changes in Working Capital:			
Loan Receivables	-	(40.57)	-
Other Current Assets	(3.58)	73.57	(0.50)
Other Short term Borrowings	34.44	(604.89)	(539.57)
Other Current Liabilities	117.70	2.91	(11.82)
Other Provision	0.57	1.85	-
Net cash generated from operations before tax	1,147.64	(221.43)	(200.30)
Taxation	-	-	(72.33)
Net Cash from/(used) in Operating Activities (A)	1,147.64	(221.43)	(272.63)
Cash Flow from Investing Activities			
(Purchase)/Sale of Fixed Assets	(40.62)	520.31	160.73
(Purchase)/Sale of Investments	(22.51)	(637.17)	(333.94)
Through OCI Effect	(1,148.21)	(433.87)	(439.86)
Movement of Loans and Advances	-	(0.05)	-
Other Non Current Assets	(25.46)	(53.37)	-
Interest Received (net)	163.58	113.47	261.60
Dividend Income	39.52	30.08	44.50
Net Cash used in Investing Activities (B)	(1,033.70)	(460.60)	(306.97)
Cash Flow from Financing Activities			
Long term Borrowings	-	-	-
Other Non Current Assets	-	-	14.62
Short-term Borrowings	-	-	-
Interest Paid	(2.73)	(0.11)	(2.13)
Net Cash generated from Financing Activities (C)	(2.73)	(0.11)	12.49
Net Increase/(Decrease) in Cash & Cash Equivalents during the Year	111.22	(682.13)	-567.11
Add: Cash & Cash Equivalents as at beginning of the Year	3,415.29	3,982.40	3,982.40
Cash & Cash Equivalents as at the end of the Year	3,526.51	3,300.27	3,415.29
Cash in hand	1.63	1.63	1.63
Balances with scheduled Banks			-
- In Current Accounts	58.06	33.01	44.42
- In Fixed Deposits	3,466.82	3,265.63	3,369.24
Cash & Cash Equivalents	3,526.51	3,300.27	3,415.29

**For and on behalf of Board of Directors
Gold Rock Investments Limited**
**Alok Mukherjee
Managing Director
(DIN-00186055)**

**Place : Mumbai
Date : 10/11/2023**

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: goldrockinvest.com

EXTRACT OF UNAUDITED CONSOLIDATED AND FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2023

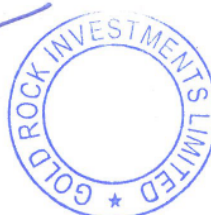
Rs. in lacs (Except figures of EPS)

Particulars	CONSOLIDATED		
	Quarter Ended	Half Year Ended	Quarter Ended
	30/09/2023	30/09/2023	30/09/2022
	(Unaudited)	(Unaudited)	(Unaudited)
Total Income from operations (net)	120.24	253.73	354.30
Net Profit/(Loss) for the period (before tax and exceptional Items)	98.60	209.46	324.07
Net Profit/(Loss) for the period before tax (after Extraordinary items)	98.60	209.46	324.07
Net Profit/(Loss) for the period	98.60	209.46	324.07
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	12.55	26.66	41.25
Diluted	12.55	26.66	41.25

Note: The above is an extract of the detailed format of Financial Results for the Quarter and half Year Ended 30.09.2023 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 30.09.2023 are available on the Stock Exchange website (www.bseindia.com) and company's website (www.goldrockinvest.com)

For and on behalf of Board of Directors
Gold Rock Investments Limited


Alok Mukherjee
Managing Director
(DIN-00186055)



Place : Mumbai
Date : 10/11/2023

RAJEEV SHARMA & ASSOCIATES

CHARTERED ACCOUNTANTS

1014-15-16, Logix City Center Office Tower, Sector-32, Noida - 201 301

Phone : 0120-4128445 E-mail : rsassociatesnoida@gmail.com

Independent Auditor's Review Report on Quarterly and Year to date Unaudited Consolidated Financial Results of Gold Rock Investments Limited pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 subsidiary (the Parent and its subsidiary together referred to as "the group") for the quarter and half year ended September 30, 2023 together with related notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This statement, which is responsibility of the Parent Company's management and has been approved by the Parent Company's 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 and in compliance with Regulations 33 and 52 of the Listing Regulations. 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. This statement includes the results of following entity:

List of Subsidiary:

Seattle Online Private Limited

4. Conclusion

Based on our review conducted and procedures performed as stated in paragraph 2 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 and 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 Accountants
FRN: 004849C


CA Kshitij Sharma
Partner
M. No. 432185
Date: 10.11.2023
Place: Noida, Uttar Pradesh
UDIN: 23432185BGVBPG8096

