

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

14th February, 2021

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 February 14, 2021

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. on Sunday February 14, 2021 has inter alia considered and approved following:

- 1) The Un-Audited Financial Results (Standalone and Consolidated) for the nine months quarter ended December 31, 2020 pursuant to Regulation 33 of SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 with 'Limited Review' Report of M/s S G N & CO Chartered Accountants, Statutory Auditors of the Company, as recommended by Audit Committee;
- 2) Appointment of Ms. Pooja Solanki as Company Secretary and Compliance Officer on the recommendation of Nomination and Remuneration Committee w.e.f. February 14, 2021.
- 3) The subject matter of non-compliance for regulation 23(9) of SEBI (LODR), Regulations, 2015 for September, 2020 which has been identified by BSE and informed vide email dated January 18, 2021 was placed and the board was informed about payment of fine and corrective action in this regard. Necessary instructions for avoidance of such non-compliance in future were issued.

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

The Meeting of the Board of Directors commenced at 2.00 P.M. On February 14, 2021 and concluded at 3.30 P.M.

We request you to take the same on record.

Thanking you,

Yours faithfully

For Gold Rock Investments Limited

KURUPPATH
NARAYANA
N KUTTY

Digitally signed by
KURUPPATH
NARAYANAN KUTTY
Date: 2021.02.14
15:42:30 +05'30'



Kuruppath Narayanan Kutty

Managing Director

Din: 00240670



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

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

1. Introduction

We have reviewed the accompanying statement of unaudited standalone financial results of Gold Rock Investments Limited (the "Company") for the quarter and nine months ended December 31, 2020 together with related notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

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

2. Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Emphasis of Matter

- We draw attention to Note 5 to the Unaudited Standalone Financial Results in which the company describes the uncertainties arising from the COVID 19 Pandemic. Our conclusion is not modified in respect of this matter.



4. Conclusion

Based on our review conducted and procedures performed as stated in paragraph 2 as above, except the matter described in point no 3 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 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G N & CO

Chartered Accountant

FRN – 134565W

**Nirmal
Jain**

Digitally signed
by Nirmal Jain
Date: 2021.02.14
14:27:13 +05'30'

Nirmal Jain

Partner

Membership No.: 154074

UDIN: 21154074AAAABK6502

Place: Mumbai

Date: 14th February, 2021

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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 2020

STANDALONE							
Sr. No.	Particulars	Quarter ended		Nine Month ended		Year Ended	
		31-Dec-2020 (Unaudited)	30-Sep-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-Dec-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-March-2020 (Audited)
I	(a) Revenue From Operations						
	Interest Income	56.37	69.48	39.54	177.95	99.58	163.94
	Dividend Income	7.36	26.31	6.36	34.32	36.52	61.58
	Profit on Sale of Mutual Fund	41.07	12.75	7.08	65.17	539.49	530.73
		104.80	108.53	52.97	277.44	675.59	756.24
	Other Income	(5.55)	(2.07)	4.83	(10.65)	6.73	6.51
	Total Revenue from Operations	99.26	106.46	57.80	266.79	682.33	762.75
III	Expenses						
	Depreciation and amortization expense	1.62	1.62	3.09	4.84	9.16	12.19
	Employees benefit expense	4.87	3.96	4.21	15.17	15.17	22.60
	Finance cost	7.41	0.01	0.01	7.43	0.56	27.75
	Other expense	11.35	20.03	22.07	64.60	76.99	92.79
	Total Expenses	25.25	25.62	29.37	92.03	101.89	155.33
IV	Profit /(Loss) from operations before Exceptional Items (II-III)	74.01	80.85	28.43	174.76	580.44	607.42
V	Exceptional Items			-		-	-
VI	Profit /(Loss) from ordinary activities before Tax (IV-V)	74.01	80.85	28.43	174.76	580.44	607.42
VII	Tax expense						
	- Current Tax		-	-	-	-	95.94
	- Deferred tax		-	-	-	-	1.06
	- MAT Credit Entitlement		-	-	-	-	0.80
	- Excess Provision of Taxation of Earlier Year		-	-	-	-	0.06
	Tax expense		-	-	-	-	97.85
VIII	Minority Interest					-	-
IX	Net Profit(+) / Loss (-) for the period (VI-VII)	74.01	80.85	28.43	174.76	580.44	509.57
IX	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	436.97	270.51	52.33	1,035.91	141.09	307.30
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss		-	-			
	Other Comprehensive Income	436.97	270.51	52.33	1,035.91	141.09	307.30
X	Total Comprehensive Income for the Period (VII+IX)	510.98	351.35	80.76	1,210.67	721.53	816.87
XI	Paid-up equity share capital (Face value of ₹. 10/- each)	78.56	78.56	78.56	78.56	78.56	78.56
XII	Reserves excluding Revaluation Reserves	NA	NA	NA	NA	NA	NA
XIII	Earnings per share						
	(of ₹. 10/- each) (not annualised for the Quarter)						
	(a) Basic	9.42	10.29	3.62	22.25	73.89	64.86
	(b) Diluted	9.42	10.29	3.62	22.25	73.89	64.86

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	The Mumbai Bench of the Hon'ble National Company Law Tribunal (NCLT), Mumbai wide its order dated 24th July, 2020 has granted approval for the scheme of amalgamation of the subsidiary companies Sugata Investments Limited, Gold Rock Metal Limited, Blue Point Leasing Limited, Gold Rock World Trade Limited, Picanova Investment Private Limited, Gold Rock Agro tech Limited, Tridhar Finance Limited ("the Transferor Company") with the ' Parent Company i.e. Gold Rock Investment Limited' with effect from the appointed date i.e. 1st April, 2019. The necessary treatment in the Books of Accounts of the Parent and subsidiaries are provided. The financial results and performance till Six months and quarter ended 30th September, 2020 are published without giving the effect of the merger stated above. However for better presentation and understanding the comparative information is provided on the basis of merged accounts.
3	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.
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	The Company would like to inform that, the national lockdown announced on March 23, 2020 owing to the COVID-19 pandemic affected activities of organizations across the economic ecosystem, impacting earning prospects and valuations of companies and creating volatility in the stock markets. The resultant impact on the fair value of the investments held by the Company are reflected in the Total Comprehensive Income and Total Equity of the Company for the quarter ended December 31, 2020, in line with the Accounting Policy consistently followed by the Company. The future income from investments and the valuations of investee companies would depend on the global economic developments in the coming months and the resumption of activity on gradual relaxation of Lockdowns. Based on the current assessment of the potential impact of the COVID-19 on the Company, management is of the view that the balance sheet of the Company has adequate liquidity to service its obligations and sustain its operations. The Management and Directors are actively engaged and will continue to closely monitor the future developments during the lockdown period.
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 2021 to be prepared under Ind AS.
7	Previous period Figures has been regrouped / recomputed, wherever necessary.
8	The above financial results for the quarter ended 31st December, 2020 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 February, 2021

Place : Mumbai.

Date : 14th February, 2021

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

KURUPPATH
NARAYANAN
KUTTY

Digitally signed by
KURUPPATH
NARAYANAN KUTTY
Date: 2021.02.14
14:31:56 +05'30'

K N KUTTY
MANAGING DIRECTOR
Din-00240670



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

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

1. Introduction

We have reviewed the accompanying statement of unaudited Consolidated financial results of Gold Rock Investments Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for the quarter and nine months ended December 31, 2020 together with related notes thereon (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

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

2. Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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

3. The statement includes the result of following entities:

Subsidiaries	
Seattle Online Pvt Ltd	

4. Emphasis of Matters

- We draw attention to Note 5 to the Consolidated Unaudited Financial Results in which the group describes the uncertainties arising from the COVID 19 Pandemic. Our conclusion is not modified in respect of this matter.

5. Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above 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 required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Nirmal
Jain

Digitally signed
by Nirmal Jain
Date: 2021.02.14
14:29:18 +05'30'

Nirmal Jain
Partner
Membership No.: 154074
UDIN : 21154074AAAABL1561

Place: Mumbai
Date: 14th February, 2021

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

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 2020

CONSOLIDATED							
Sr. No.	Particulars	Quarter ended			Nine Month ended		Year Ended
		31-Dec-2020 (Unaudited)	30-Sep-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-Dec-2020 (Unaudited)	31-Dec-2019 (Unaudited)	
I	(a) Revenue From Operations						
	Interest Income	56.56	69.66	39.78	178.53	100.19	164.73
	Dividend Income	7.52	26.31	6.36	34.49	36.54	61.66
	Profit on Sale of Mutual Fund	41.07	12.75	7.08	65.17	541.94	533.18
		105.15	108.72	53.22	278.19	678.67	759.57
	Other Income	(5.55)	(2.07)	4.93	(10.65)	6.84	6.51
	Total Revenue from Operations	99.60	106.66	58.15	267.54	685.51	766.08
III	Expenses						
	Depreciation and amortization expense	1.62	1.62	3.09	4.84	9.16	15.10
	Employees benefit expense	5.94	5.04	5.27	18.40	18.00	26.86
	Finance cost	7.41	0.01	0.01	7.43	2.24	2.35
	Other expense	13.35	17.39	20.97	66.05	72.23	116.93
	Total Expenses	28.32	24.05	29.34	96.72	101.63	161.24
IV	Profit /(Loss) from operations before Exceptional Items (II-III)	71.28	82.60	28.81	170.82	583.87	604.84
V	Exceptional Items			-		-	-
VI	Profit /(Loss) from ordinary activities before Tax (IV-V)	71.28	82.60	28.81	170.82	583.87	604.84
VII	Tax expense						
	- Current Tax		-	-	-	-	95.94
	- Deferred tax		-	-	-	-	(16.96)
	- MAT Credit Entitlement		-	-	-	-	0.80
	- Excess Provision of Taxation of Earlier Year		-	-	-	-	(0.04)
	Tax expense		-	-	-	-	79.73
VIII	Minority Interest					-	2.61
IX	Net Profit(+) / Loss (-) for the period (VI-VII)	71.28	82.60	28.81	170.82	583.87	522.50
IX	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	436.33	271.43	47.11	1,037.30	138.60	229.45
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss		-	-			
	Other Comprehensive Income	436.33	271.43	47.11	1,037.30	138.60	229.45
X	Total Comprehensive Income for the Period (VII+IX)	507.61	354.04	75.92	1,208.12	722.47	751.95
XI	Paid-up equity share capital (Face value of ₹. 10/- each)	78.56	78.56	78.56	78.56	78.56	78.56
XII	Reserves excluding Revaluation Reserves	NA	NA	NA	NA	NA	NA
XIII	Earnings per share						
	(of ₹. 10/- each) (not annualised for the Quarter)						
	(a) Basic	9.07	10.51	3.67	21.74	74.32	66.51
	(b) Diluted	9.07	10.51	3.67	21.74	74.32	66.51

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	The Mumbai Bench of the Hon'ble National Company Law Tribunal (NCLT), Mumbai wide its order dated 24th July, 2020 has granted approval for the scheme of amalgamation of the subsidiary companies Sugata Investments Limited, Gold Rock Metal Limited, Blue Point Leasing Limited, Gold Rock World Trade Limited, Picanova Investment Private Limited, Gold Rock Agro tech Limited, Tridhar Finance Limited ("the Transferor Company") with the ' Parent Company i.e. Gold Rock Investment Limited' with effect from the appointed date i.e. 1st April, 2019. The necessary treatment in the Books of Accounts of the Parent and subsidiaries are provided. The financial results and performance till Six months and quarter ended 30th September, 2020 are published without giving the effect of the merger stated above. However for better presentation and understanding the comparative information is provided on the basis of merged accounts.
3	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.
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	The Company would like to inform that, the national lockdown announced on March 23, 2020 owing to the COVID-19 pandemic affected activities of organizations across the economic ecosystem, impacting earning prospects and valuations of companies and creating volatility in the stock markets. The resultant impact on the fair value of the investments held by the Company are reflected in the Total Comprehensive Income and Total Equity of the Company for the quarter ended December 31, 2020, in line with the Accounting Policy consistently followed by the Company. The future income from investments and the valuations of investee companies would depend on the global economic developments in the coming months and the resumption of activity on gradual relaxation of Lockdowns. Based on the current assessment of the potential impact of the COVID-19 on the Company, management is of the view that the balance sheet of the Company has adequate liquidity to service its obligations and sustain its operations. The Management and Directors are actively engaged and will continue to closely monitor the future developments during the lockdown period.
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 2021 to be prepared under Ind AS.
7	The Consolidated financial results include the financial results of the Company, its wholly owned subsidiary namely SEATTLE ONLINE PVT LTD.
8	Previous period Figures has been regrouped / recomputed, wherever necessary.
9	The above financial results for the quarter ended 31st December 2020 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 February, 2021

Place : Mumbai.

Date : 14th February, 2021

For and on behalf of Board

For GOLD ROCK INVESTMENTS LTD.

KURUPPATH
NARAYANAN
KUTTY

Digitally signed by
KURUPPATH
NARAYANAN KUTTY
Date: 2021.02.14
14:33:39 +05'30'

K N KUTTY
MANAGING DIRECTOR
Din-00240670

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

Disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are as under;

Appointment of Ms. Pooja Solanki as Company Secretary and Compliance Officer of the Company

Sr. No.	Particulars	Details of Information
1.	Reason for change	Resignation of Erstwhile Company Secretary and Compliance Officer and appointment of new Company Secretary and Compliance officer
2.	Date of appointment & terms of appointment	February 14, 2021
3.	Brief profile	Associate with at Deepa Ankit Jain & Associated Worked as “Company Secretary” Independently carried out and executed various functions under the Companies Act, 2013 and Companies Act, 1956 and Various listing compliances thereof Carried out and executed legal drafting and vetting of the Agreements
4.	Disclosure of Relationship	Not related to any Director /Key Managerial personnel of the Company