

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, 2024

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, 2024

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. February 14, 2024 has inter alia considered and approved following:

- 1) The Un-Audited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2023 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.
- 2) Appointment of Mrs. Neha Anup Poddar Practicing Company Secretaries as Secretarial Auditor of the Company to conduct the Secretarial Audit of the Company for the Financial Year 2023-24.

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 3.00 P.M. on February 14, 2024 and concluded at 5.00 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



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 Nine Months ended December 31, 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: 14.02.2024

Place: Noida, Uttar Pradesh

UDIN: 24432185BKEOYU3997



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 NINE MONTH ENDED 31st DECEMBER, 2023

All amounts are in Rs. Lakhs (except EPS)

STANDALONE

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31-Dec-2023 (Unaudited)	30-Sept.-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-March- 2023 (Audited)
I	Revenue From Operations						
	(a) Interest Income	89.29	85.05	84.98	252.35	198.20	260.97
	(b) Dividend Income	5.27	30.51	5.40	44.18	34.69	43.24
	(c) Profit on Sale of Investment	7.77	-	6.46	53.35	53.71	79.19
	(d) Profit on Sale of Fixed Assets	-	4.31	-	5.05	-	284.74
	Total Revenue from Operations	102.33	119.87	96.84	354.94	286.60	668.13
II	Other Income	-	-	-	-	268.74	-
III	Total Income (I+II)	102.33	119.87	96.84	354.94	555.34	668.13
IV	Expenses						
	(a) Depreciation and amortization expense	4.81	3.62	1.74	10.74	7.02	10.35
	(b) Employees benefit expense	7.53	7.12	7.31	22.01	23.24	30.53
	(c) Finance cost	2.20	1.47	0.71	4.93	0.82	2.13
	(d) Other expense	16.87	10.97	13.10	40.72	42.56	52.60
	(e) CSR Liability Expenses	-	-	-	-	-	8.32
V	Total Expenses	31.42	23.19	22.86	78.40	73.64	103.94
VI	Profit/(Loss) from operations before Exceptional Items (III-V)	70.91	96.68	73.98	276.54	481.71	564.19
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit/(Loss) from ordinary activities before Tax (IV-V)	70.91	96.68	73.98	276.54	481.71	564.19
IX	Tax expense						
	(a) Current Year Tax	-	-	-	-	-	94.18
	(b) MAT Credit Entitlement	-	-	-	-	-	(26.38)
	(c) Earlier Year Tax	-	-	-	-	-	-
	(d) Deferred Tax	-	-	-	-	-	4.53
X	Total Tax Expenses	-	-	-	-	-	72.33
XI	Net Profit(+)/ Loss (-) for the period (VIII-X) after Tax	70.91	96.68	73.98	276.54	481.71	491.86
XII	Minority Interest	-	-	-	-	-	-
XIII	CSR Liability	-	-	-	-	-	-
XIV	Net Profit(+)/ Loss (-) for the period (XI-XII-XIII)	70.91	96.68	73.98	276.54	481.71	491.86
XV	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	1,037.31	336.18	26.66	2,185.85	462.84	490.74
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(103.73)	(33.62)	(2.67)	(218.59)	(46.28)	(49.07)
XVI	Total Other Comprehensive Income	933.58	302.56	24.00	1,967.27	416.55	441.66
XVII	Total Comprehensive Income for the Period (XIV+XVII)	1,004.49	399.25	97.97	2,243.81	898.26	933.53
XVIII	Paid-up equity share capital (Face value of ₹ 10/- each)	78.56	78.56	78.56	78.56	78.56	78.56
XIX	Reserves excluding Revaluation Reserves						
XX	Earnings per share						
	(of ₹ 10/- each) (not annualised for the Quarter)						
	(a) Basic	9.03	12.31	9.42	35.20	61.32	62.61
	(b) Diluted	9.03	12.31	9.42	35.20	61.32	62.61



Notes :	
1	The above financial results of Gold Rock Investments Limited (hereinafter referred to as "the Company") for the quarter and nine months ended December 31, 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 14th February, 2024
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
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	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 : 14.02.2024

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


Alok Mukherjee
Managing Director
(DIN-00186055)





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 Nine Months ended December 31, 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: 14.02.2024

Place: Noida, Uttar Pradesh

UDIN: 24432185BKEOYT3919

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

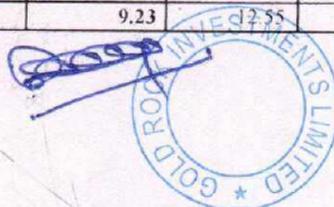
Tel.:022-49734998 E-mail id: goldrockinvest@yahoo.co.in web site: www.goldrockinvest.in

EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2023

All amounts are in Rs. Lakhs (except EPS)

CONSOLIDATED

Sr. No.	Particulars	Quarter ended			Nine Month Ended		Year Ended
		31-Dec.-2023 (Unaudited)	30-Sept.-2023 (Unaudited)	31-Dec.-2022 (Unaudited)	31-Dec.-2023 (Unaudited)	31-Dec.-2022 (Unaudited)	31-March-2023 (Audited)
I	Revenue From Operations						
	(a) Interest Income	89.34	85.40	85.17	252.92	198.58	261.60
	(b) Dividend Income	5.29	30.53	5.69	44.82	35.77	44.50
	(c) Profit on Sale of Investments	7.83	-	6.46	53.42	53.71	79.19
	(d) Profit on Sale of Fixed Assets	3.00	4.31	-	8.05	-	284.74
	Total Revenue from Operations	105.47	120.24	97.31	359.20	288.06	670.03
II	Other Income					268.86	-
III	Total Income (I+II)	105.47	120.24	97.31	359.20	556.92	670.03
IV	Expenses						
	(a) Depreciation and amortization expense	4.81	3.62	1.74	10.74	7.02	13.26
	(b) Employees benefit expense	7.53	7.12	7.31	22.01	23.24	30.53
	(c) Finance cost	2.20	1.47	0.71	4.93	0.82	2.13
	(d) Other expense	18.41	9.43	12.11	39.55	40.79	49.42
V	Total Expenses	32.96	21.64	21.87	77.23	71.86	95.35
VI	Profit/(Loss) from operations before Exceptional Items (III-V)	72.51	98.60	75.44	281.98	485.06	574.68
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit/(Loss) from ordinary activities before Tax (IV-V)	72.51	98.60	75.44	281.98	485.06	574.68
IX	Tax expense						
	(a) Current Year Tax	-	-	-	-	-	94.51
	(b) MAT Credit Entitlement	-	-	-	-	-	(26.72)
	(c) Earlier Year Tax	-	-	-	-	-	-
	(d) Deferred Tax	-	-	-	-	-	4.53
X	Total Tax Expenses	-	-	-	-	-	72.32
XI	Net Profit(+)/ Loss (-) for the period (VIII-X)	72.51	98.60	75.44	281.98	485.06	502.36
XII	Minority Interest	-	-	-	-	-	0.77
XIII	CSR Liability	-	-	-	-	-	8.32
XIV	Net Profit(+)/ Loss (-) for the period (XI-XII-XIII)	72.51	98.60	75.44	281.98	485.06	493.27
XV	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	1,038.25	335.64	27.51	2,186.46	461.38	488.73
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(103.73)	(33.56)	(2.75)	(218.53)	(46.28)	(48.87)
XVI	Other Comprehensive Income	934.52	302.07	24.76	1,967.93	415.09	439.86
XVII	Total Comprehensive Income for the Period (XIV+XVI)	1,007.03	400.67	100.20	2,249.91	900.15	933.13
XVIII	Paid-up equity share capital (Face value of Rs. 10/- each)	78.56	78.56	78.56	78.56	78.56	78.56
XIX	Reserves excluding Revaluation Reserves						
XX	Earnings per share						
	(of Rs. 10/- each) (not annualised for the Quarter)						
	(a) Basic	9.23	12.55	9.60	35.89	61.74	62.89
	(b) Diluted	9.23	12.55	9.60	35.89	61.74	62.89



Notes :	
1	The above financial results for the quarter ended 31st December 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 14th February, 2024
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.

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


Alok Mukherjee
Managing Director
(DIN-00186055)



Place : Mumbai.
Date : 14/02/2024

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

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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 Mrs. Neha Anup Poddar, Practicing Company Secretary as Secretarial Auditors of the Company

Sr. No.	Particulars	Details of Information
1.	Reason for change	Appointment of Secretarial Auditor of the Company as per the provisions of Section 204 of the Companies Act, 2013 read with Companies Rules, 2014
2.	Date of Appointment & terms of appointment	February 14, 2024 For the Financial Year 2023-2024
3.	Brief profile	Mrs. Neha Poddar is practicing CS firm is currently situated at Mumbai which provide consultancy services in the field of Company Law, Securities Laws and Legal. Mrs. Neha Anup Poddar, Proprietor of the Firm is a qualified Company Secretary from the Institute of Company Secretaries of India having Mem. No. A28326. She has over 11 years of experience of working on diversified assignment in the field of Company Secretarial and Legal. She has also completed LLB from Mumbai University.

We request you to take the same on record.

Thanking you,

Yours faithfully.

For **GOLD ROCK INVESTMENTS LIMITED**


Alok Mukherjee
Managing Director
Din: 00186055

