

# 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)

---

12<sup>th</sup> November, 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 November 12, 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. November 12, 2024 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, 2024 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 3.30 P.M. on November 12, 2024 and concluded at 5.30 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



---

**Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2024 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, 2024 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: 12.11.2024  
Place: Noida, Uttar Pradesh  
UDIN: 24432185BKEPCH6848





# GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

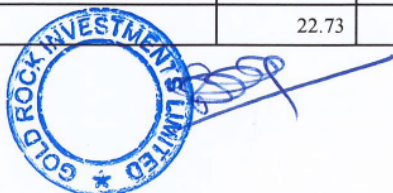
Registered Office: 507, 5th Floor Plot No. 31, 1, Sharda Chamber, Narsi Natha Street, Bhat Bazar, Masjid, Chinchbunder, Mumbai-400009

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

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

All amounts are in Rs. Lakhs (except EPS)

Particulars	STANDALONE					
	Quarter ended			Half Year ended		Year Ended
	30-Sept.-2024 (Unaudited)	30-June-2024 (Unaudited)	30-Sept.-2023 (Unaudited)	30-Sept.-2024 (Unaudited)	30-Sept.-2023 (Unaudited)	31-March-2024 (Audited)
<b>Revenue From Operations</b>						
(a) Interest Income	106.37	92.72	85.05	199.09	163.06	324.11
(b) Dividend Income	31.90	7.81	30.51	39.71	38.92	52.78
(c) Profit on Sale of Investment	72.66	476.48	-	549.14	45.58	78.39
(d) Profit on Sale of Fixed Assets	-	-	4.31	-	4.31	4.31
<b>Total Revenue from Operations</b>	<b>210.92</b>	<b>577.02</b>	<b>119.87</b>	<b>787.94</b>	<b>251.87</b>	<b>459.60</b>
Other Income			-		0.74	0.74
<b>Total Income</b>	<b>210.92</b>	<b>577.02</b>	<b>119.87</b>	<b>787.94</b>	<b>252.61</b>	<b>460.34</b>
<b>Expenses</b>						
(a) Finance cost	2.41	1.82	1.47	4.23	2.73	8.31
(b) Employees benefit expense	7.66	7.74	7.12	15.40	14.47	27.81
(c) Depreciation and amortization expense	4.18	4.13	3.62	8.31	5.93	15.52
(d) Other expenses	18.14	27.28	10.97	45.41	23.85	72.61
(e) Corporate social responsibility expenses	-	-	-		-	8.02
<b>Total Expenses</b>	<b>32.38</b>	<b>40.96</b>	<b>23.19</b>	<b>73.35</b>	<b>46.98</b>	<b>132.27</b>
<b>Profit Before Tax</b>	<b>178.54</b>	<b>536.05</b>	<b>96.68</b>	<b>714.59</b>	<b>205.63</b>	<b>328.07</b>
<b>Less: Tax expense</b>						
(a) Current Year Tax		-	-	-	-	75.00
(b) MAT Credit Entitlement		-	-	-	-	-
(c) Earlier Year Tax		-	-	-	-	-
(d) Deferred Tax		-	-	-	-	1.82
<b>Total Tax Expenses</b>		-	-	-	-	<b>76.82</b>
<b>Profit After Tax (A)</b>	<b>178.54</b>	<b>536.05</b>	<b>96.68</b>	<b>714.59</b>	<b>205.63</b>	<b>251.26</b>
<b>Other Comprehensive Income</b>			-		-	
<b>(i) Items that will not be reclassified to profit or loss:</b>						
-Actuarial gain/(Loss) on defined employees benefit Plans						
Changes IN fair valuation of equity instruments	1,625.03	955.55	336.18	2,580.58	1,148.54	3,009.89
(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(162.50)	(95.56)	(33.62)	(258.06)	(114.85)	(300.99)
<b>Other Comprehensive Income (B)</b>	<b>1,462.53</b>	<b>860.00</b>	<b>302.56</b>	<b>2,322.53</b>	<b>1,033.69</b>	<b>2708.90</b>
<b>Total Comprehensive Income (A+B)</b>	<b>1,641.07</b>	<b>1,396.05</b>	<b>399.25</b>	<b>3,037.12</b>	<b>1,239.32</b>	<b>2,960.16</b>
Paid-up equity share capital (Face value of Rs.10/- each)	78.56	78.56	78.56	78.56	78.56	78.56
<b>Earnings per share</b>						
(of Rs. 10/- each) (not annualised for the Quarter)						
(a) Basic	22.73	68.24	12.31	90.96	26.18	31.98
(b) Diluted	22.73	68.24	12.31	90.96	26.18	31.98



**Notes :**

- 1 The above financial results of Gold Rock Investments Limited (hereinafter referred to as "the Company") for the quarter and half year ended As on September 30, 2024 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 12th November,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 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 2025 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.

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



**Atok Mukherjee  
Managing Director  
(DIN-00186055)**



Place : Mumbai  
Date : 12.11.2024

**GOLD ROCK INVESTMENTS LIMITED**  
**STANDALONE STATEMENT OF ASSETS AND LIABILITIES**  
**CIN No:-L65990MH1978PLC020117**

(All amount are in Rs. Lakhs)

Particulars	As at 30th Sept, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>ASSETS</b>		
<b>(1) Financial Assets</b>		
(a) Cash and Cash Equivalents	46.13	50.22
(b) Bank Balances other than (a) above	3,187.95	3,560.12
(c) Derivative financial instruments	-	-
(d) Trade Receivables	-	-
(e) Loan Receivables	44.74	65.24
(f) Investments	13,786.86	10,187.42
(g) Other Financial Assets	2.61	1.09
<b>Total Financial Assets</b>	<b>17,068.30</b>	<b>13,864.09</b>
<b>(2) Non-Financial Assets</b>		
(a) Inventories	-	-
(b) Current Tax Assets (Net)	108.70	60.67
(c) Deferred Tax Assets (Net)	-	-
(d) Investment Property	-	-
(e) Biological assets other than bearer plants	-	-
(f) Property, Plant and Equipment	131.92	140.24
<b>Total Non-Current Assets</b>	<b>240.62</b>	<b>200.91</b>
<b>Total Assets</b>	<b>17,308.92</b>	<b>14,065.00</b>
<b>LIABILITIES AND EQUITY</b>		
<b>(1) Financial Liabilities</b>		
(a) Derivative financial instruments	-	-
(b) Payables	-	-
(I) Trade Payables	-	-
(i) total outstanding dues of msme; and	-	-
(ii) total outstanding dues of creditors other than msme	-	-
(II) Other Payables	6.89	9.11
(c) Debt Securities	-	-
(d) Borrowings (Other than Debt Securities)	66.21	113.49
(e) Deposits	-	-
(f) Subordinated Liabilities	-	-
(g) Other Financial Liabilities	733.28	476.98
<b>Total Financial Liabilities</b>	<b>806.38</b>	<b>599.58</b>
<b>(2) Non-Financial Liabilities</b>		
(a) Provisions	-	-
(b) Deferred Tax Liabilities (Net)	2.19	2.19
(c) Other non-financial liabilities	-	-
<b>Total Non-Financial Liabilities</b>	<b>2.19</b>	<b>2.19</b>
<b>(3) Equity</b>		
(a) Equity Share Capital	78.56	78.56
(b) Other Equity	16,421.79	13,384.67
<b>Total Equity</b>	<b>16,500.35</b>	<b>13,463.23</b>
<b>Total Liabilities and Equity</b>	<b>17,308.92</b>	<b>14,065.00</b>





<b>Notes :</b>	
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 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.
3	The Statutory Auditors of the Company has carried out a Limited review of the result for quarter and half year ended 30th September, 2024
4	The above financial results for the half year ended 30th Sep., 2024 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 12th November, 2024.
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 2025 prepared under Ind AS.
7	Previous period Figures has been regrouped / recomputed, wherever necessary.

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

Place : Mumbai  
Date : 12.11.2024

  
**Alok Mukherjee**  
Managing Director  
(DIN-00186055)



**GOLD ROCK INVESTMENTS LIMITED**  
**STANDALONE STATEMENT OF CASH FLOW OF HALF YEAR ENDED**  
**CIN No:-L65990MH1978PLC020117**

(All amount are in Rs. Lakhs)

Particulars	As at 30th Sept, 2024 (Unaudited)	As at 31st March, 2024 (Audited)	As at 30th Sept, 2023 (Unaudited)
<b>Cash Flow from Operating Activities</b>			
Net profit / (loss) before tax	714.59	328.07	205.63
<b>Adjustment for :</b>			
Dividend Income	(39.71)	(52.78)	(38.92)
Interest Received	(199.09)	(324.11)	(163.06)
Depreciation and Amortisation	8.31	15.52	5.93
Finance Cost	4.23	8.31	2.73
Loss / (Profit) on Sale of Investment	(549.14)	(78.39)	(45.58)
Loan Written Off	-	-	-
Other Comprehensive Income	2,580.58	3,009.89	1,148.54
OCI Tax Liabilities Expenses	(258.06)	(300.99)	(114.85)
Loss / (Profit) on Sale of Fixed Assets	-	(4.31)	(4.31)
<b>Operating cash flow before changes in working capital</b>	<b>2,261.72</b>	<b>2,601.21</b>	<b>996.10</b>
Changes in Working Capital:			
Loan Receivables	20.50	(5.05)	-
Other Current Assets	(1.52)	(0.39)	(1.21)
Other Short term Borrowings	(47.28)	24.49	36.76
Other Current Liabilities	(2.21)	309.15	115.90
Other Financial Liabilities	256.30	8.66	-
<b>Net cash generated from operations before tax</b>	<b>2,487.51</b>	<b>2,938.06</b>	<b>1,147.55</b>
Taxation	-	(76.82)	-
<b>Net Cash from/(used) in Operating Activities (A)</b>	<b>2,487.51</b>	<b>2,861.25</b>	<b>1,147.55</b>
<b>Cash Flow from Investing Activities</b>			
(Purchase)/Sale of Fixed Assets	-	(42.00)	(40.62)
(Purchase)/Sale of Investments	(469.72)	32.48	(22.51)
Through OCI effect	(2,580.58)	(3,009.89)	(1,148.54)
Movement of Loans and Advances	-	-	-
Interest Received (net)	199.09	324.11	163.06
Dividend Income	39.71	52.78	38.92
<b>Net Cash used in Investing Activities (B)</b>	<b>(2,811.50)</b>	<b>(2,642.52)</b>	<b>(1,009.70)</b>
<b>Cash Flow from Financing Activities</b>			
Other Non Current Assets	(48.02)	8.61	(27.86)
Short-term Borrowings	-	-	-
Interest Paid	(4.23)	(8.31)	(2.73)
<b>Net Cash generated from Financing Activities (C)</b>	<b>(52.25)</b>	<b>0.29</b>	<b>(30.59)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents during the Year (A+B+C)</b>	<b>(376.24)</b>	<b>219.01</b>	<b>107.26</b>
Add: Cash & Cash Equivalents as at beginning of the Year	3,610.33	3,391.33	3,391.33
<b>Cash &amp; Cash Equivalents as at the end of the Year</b>	<b>3,234.09</b>	<b>3,610.34</b>	<b>3,498.59</b>
Cash in hand	0.92	0.92	0.92
Balances with scheduled Banks			
- In Current Accounts	45.22	49.30	40.85
- In Fixed Deposits	3,187.95	3,560.12	3,456.82
<b>Cash &amp; Cash Equivalents</b>	<b>3,234.09</b>	<b>3,610.34</b>	<b>3,498.59</b>

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

  
Alok Mukherjee  
Managing Director  
(DIN-00186055)



Place : Mumbai  
Date : 12.11.2024





---

**Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2024 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, 2024 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: 12.11.2024

Place: Noida, Uttar Pradesh

UDIN: 24432185BKEPCI5525



**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

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024**

All amounts are in Rs. Lakhs (except EPS)

Particulars	CONSOLIDATED					
	Quarter ended			Half Year Ended		Year Ended
	30-Sept.- 2024 (Unaudite)	30-June- 2024 (Unaudited)	30-Sept.- 2023 (Unaudited)	30-Sept.- 2024 (Unaudited)	30-Sept.- 2023 (Unaudited)	31-March- 2024 (Audited)
<b>Revenue From Operations</b>						
(a) Interest Income	106.90	93.26	85.40	200.16	163.58	324.86
(b) Dividend Income	31.92	7.98	30.53	39.90	39.52	53.59
(c) Profit on Sale of Investments	76.37	476.48	-	552.85	45.58	81.15
(d) Profit on Sale of Fixed Assets	-	-	-	-	4.31	6.45
<b>Total Revenue from Operations</b>	<b>215.19</b>	<b>577.72</b>	<b>115.93</b>	<b>792.91</b>	<b>252.99</b>	<b>466.04</b>
Other Income	-	-	4.31	-	0.74	-
<b>Total Income</b>	<b>215.19</b>	<b>577.72</b>	<b>120.24</b>	<b>792.91</b>	<b>253.73</b>	<b>466.04</b>
<b>Expenses</b>						
(a) Finance cost	2.41	1.82	1.47	4.23	2.73	8.31
(b) Employees benefit expense	10.39	9.56	7.12	19.95	14.47	27.81
(c) Depreciation and amortization expense	4.18	4.13	3.62	8.31	5.93	18.42
(d) Other expense	16.37	25.20	9.43	41.57	21.14	67.34
(e) Corporate social responsibility expenses	-	-	-	-	-	8.02
<b>Total Expenses</b>	<b>33.35</b>	<b>40.70</b>	<b>21.64</b>	<b>74.05</b>	<b>44.27</b>	<b>129.90</b>
<b>Profit Before Tax</b>	<b>181.84</b>	<b>537.02</b>	<b>98.60</b>	<b>718.86</b>	<b>209.46</b>	<b>336.14</b>
Less: Tax expense						
(a) Current Year Tax		-	-		-	76.30
(b) MAT Credit Entitlement		-	-		-	-
(c) Earlier Year Tax		-	-		-	-
(d) Deferred Tax		-	-		-	1.82
<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78.12</b>
<b>Profit After Tax</b>	<b>181.84</b>	<b>537.02</b>	<b>98.60</b>	<b>718.86</b>	<b>209.46</b>	<b>258.02</b>
<b>Minority Interest</b>	<b>0.22</b>	<b>-</b>	<b>-</b>	<b>0.22</b>	<b>-</b>	<b>0.88</b>
<b>Profit After Tax (A)</b>	<b>181.62</b>	<b>537.02</b>	<b>98.60</b>	<b>718.64</b>	<b>209.46</b>	<b>257.14</b>
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	1,621.62	958.46	335.64	2,580.08	1,148.21	3,010.51
(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(162.50)	(95.56)	(33.56)	(258.06)	(114.82)	(301.05)
<b>Other Comprehensive Income (B)</b>	<b>1,459.12</b>	<b>862.90</b>	<b>302.07</b>	<b>2,322.02</b>	<b>1,033.39</b>	<b>2,709.46</b>
<b>Total Comprehensive Income (A+B)</b>	<b>1,640.74</b>	<b>1,399.92</b>	<b>400.67</b>	<b>3,040.66</b>	<b>1,242.85</b>	<b>2,966.60</b>
Paid-up equity share capital (Face value of Rs. 10/- each)	78.56	78.56	78.56	78.56	78.56	78.56
Reserves excluding Revaluation Reserves	-	-	-	-	-	-
<b>Earnings per share</b>						
(of Rs. 10/- each) (not annualised for the Quarter)						
(a) Basic	<b>23.12</b>	<b>68.36</b>	<b>12.55</b>	<b>91.48</b>	<b>26.66</b>	<b>32.84</b>
(b) Diluted	<b>23.12</b>	<b>68.36</b>	<b>12.55</b>	<b>91.48</b>	<b>26.66</b>	<b>32.84</b>



<b>Notes :</b>	
1	The above financial results for the quarter and half year ended 30th September 2024 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 November 12, 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 2025 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 quarte/year's presentation.

**For and on behalf of Board of Directors**

**Gold Rock Investments Limited**

Place : Mumbai.

Date : 12.11.2024

  
**Alok Mukherjee**  
**Managing Director**  
**(DIN-00186055)**





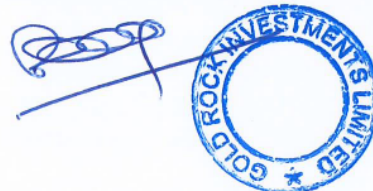
**GOLD ROCK INVESTMENTS LIMITED**

**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024**

CIN No:-L65990MH1978PLC020117

(All amounts are in Rs. Lakhs)

Particulars	As at 30th Sept, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>ASSETS</b>		
<b>(1) Financial Assets</b>		
(a) Cash and Cash Equivalents	60.58	78.79
(b) Bank Balances other than (a) above	3,218.73	3,570.26
(c) Derivative financial instruments	-	-
(d) Receivables	-	-
(e) Loan Receivables	44.74	65.44
(f) Investments	13,525.26	9,929.49
(g) Other Financial Assets	4.16	1.09
<b>Total Financial Assets</b>	<b>16,853.47</b>	<b>13,645.07</b>
<b>(2) Non-Financial Assets</b>		
(a) Inventories	-	-
(b) Current Tax Assets (Net)	111.63	61.06
(c) Deferred Tax Assets (Net)	-	-
(d) Investment Property	-	-
(e) Biological assets other than bearer plants	-	-
(f) Property, Plant and Equipment	260.56	268.87
(g) Capital Work in Progress	-	-
(h) Intangible Assets under Development	-	-
(i) Goodwill	67.33	67.33
(j) Other Intangible assets	-	-
(k) Other Non-Financial Assets	0.13	0.13
(i) Investments	-	-
(ii) Others	-	-
<b>Total Non-Financial Assets</b>	<b>439.64</b>	<b>397.40</b>
<b>Total Assets</b>	<b>17,293.11</b>	<b>14,042.46</b>
<b>LIABILITIES AND EQUITY</b>		
<b>(1) Financial Liabilities</b>		
(a) Derivative financial instruments	-	-
(b) Payables	-	-
(I) Trade Payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises ; and	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
(II) Other Payables	8.49	9.04
(c) Debt Securities	-	-
(d) Borrowings (Other than Debt Securities)	66.21	113.49
(e) Deposits	-	-
(f) Subordinated Liabilities	-	-
(g) Other Financial Liabilities	734.80	477.20
<b>Total Financial Liabilities</b>	<b>809.50</b>	<b>599.72</b>
<b>(2) Non-Financial Liabilities</b>		
(a) Provisions	-	-
(b) Deferred Tax Liabilities (Net)	2.19	2.19
(c) Other non-financial liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>2.19</b>	<b>2.19</b>
<b>(3) Equity</b>		
(a) Equity Share Capital	78.56	78.56
(b) Other Equity	16,417.13	13,376.25
(c) Minority Interest	(14.25)	(14.25)
<b>Total Equity</b>	<b>16,481.43</b>	<b>13,440.55</b>
<b>Total Liabilities and Equity</b>	<b>17,293.12</b>	<b>14,042.46</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 quarter and half year ended 30th September , 2024.
4	The above financial results for the quarter and half year ended 30th September, 2024 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 12th November, 2024
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 2025 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.

Place : Mumbai  
Date : 12.11.2024

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

  
Alok Mukherjee  
Managing Director  
(DIN-00186055)



**GOLD ROCK INVESTMENTS LIMITED**  
**CONSOLIDATED STATEMENT OF CASH FLOW FOR HALF YEAR ENDED**  
**CIN No:-L65990MH1978PLC020117**

(All amounts are in Rs. Lakhs)

Particulars	As at 30th Sept, 2024 (Unaudited)	As at 31st March, 2024 (Audited)	As at 30th Sept, 2023 (Unaudited)
<b>Cash Flow from Operating Activities</b>			
Net profit / (loss) before tax	718.86	336.14	209.46
<b>Adjustment for :</b>			
Dividend Income	(39.90)	(53.59)	(39.52)
Interest Received	(200.16)	(324.86)	(163.58)
Depreciation and Amortisation	8.31	18.42	5.93
Finance Cost	4.23	8.31	2.73
Loss / (Profit) on Sale of Investment	(552.85)	(81.15)	(45.58)
Loan Written off	-	-	-
CSR Liability	-	-	-
Other Comprehensive Income	2,580.08	3,010.51	1,148.21
OCI Tax Liabilities Expenses	(258.06)	(301.05)	(114.82)
Loss / (Profit) on Sale of Fixed Assets	-	(4.31)	(4.31)
Changes in accounting policy or prior period errors	-	0.90	-
<b>Operating cash flow before changes in working capital</b>	<b>2,260.51</b>	<b>2,609.33</b>	<b>998.51</b>
Changes in Working Capital:			
Loan Receivables	20.70	(5.25)	-
Other Current Assets	(3.07)	(0.39)	(3.58)
Other Short term Borrowings	(47.28)	24.49	34.44
Other Financial Liabilities	(0.55)	6.59	117.70
Other Current Liabilities	257.60	309.21	0.57
<b>Net cash generated from operations before tax</b>	<b>227.40</b>	<b>2,943.98</b>	<b>1,147.65</b>
Taxation	-	(78.12)	-
<b>Net Cash from/(used) in Operating Activities (A)</b>	<b>227.40</b>	<b>2,865.86</b>	<b>1,147.65</b>
<b>Cash Flow from Investing Activities</b>			
(Purchase)/Sale of Fixed Assets	-	(42.00)	(40.62)
(Purchase)/Sale of Investments	(462.85)	40.69	(22.51)
Through OCI Effect	(2,580.08)	(3,010.51)	(1,148.21)
Movement of Loans and Advances	-	-	-
Other Non Current Assets	-	-	(25.46)
Interest Received (net)	200.16	324.86	163.58
Dividend Income	39.90	53.59	39.52
<b>Net Cash used in Investing Activities (B)</b>	<b>(2,802.86)</b>	<b>(2,633.39)</b>	<b>(1,033.70)</b>
<b>Cash Flow from Financing Activities</b>			
Long term Borrowings	-	-	-
Other Non Current Assets	(50.56)	9.60	-
Short-term Borrowings	-	-	-
Interest Paid	(4.23)	(8.31)	(2.73)
<b>Net Cash generated from Financing Activities (C)</b>	<b>(54.79)</b>	<b>1.28</b>	<b>(2.73)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents during the Year (A+B+C)</b>	<b>(369.74)</b>	<b>233.76</b>	<b>111.22</b>
Add: Cash & Cash Equivalents as at beginning of the Year	3,649.05	3,415.29	3,415.29
<b>Cash &amp; Cash Equivalents as at the end of the Year</b>	<b>3,279.31</b>	<b>3,649.05</b>	<b>3,526.51</b>
Cash in hand	1.63	1.63	1.63
Balances with scheduled Banks	-	-	-
- In Current Accounts	58.95	77.16	58.06
- In Fixed Deposits	3,218.73	3,570.26	3,466.82
<b>Cash &amp; Cash Equivalents</b>	<b>3,279.31</b>	<b>3,649.05</b>	<b>3,526.51</b>

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

  
Alok Mukherjee  
Managing Director  
(DIN-00186055)



Place : Mumbai  
Date : 12.11.2024