

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 November, 2020

To,
The Corporate Services Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

BSE CODE: 501111

Sub: Outcome of Board Meeting held on November 14, 2020

In accordance with the provisions of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we would like to inform you that the Board of Directors of the Company at its meeting held today, i.e. November 14, 2020 has inter alia considered and approved following:

- 1) Approved the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 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) Approved the appointment of Ms. Komal Mundhra as an Additional Independent Director Non-Executive Women Director of the Company;
- 3) Noted Resignation of Mrs Smriti Mukherjee as an Non-Executive Independent Director of the Company;

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 November 14, 2020 and concluded at 4.30 P.M.

We request you to take the same on record

Thanking you,

Yours faithfully

For Gold Rock Investments Limited

KURUPPATH
NARAYANAN
KUTTY

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NARAYANAN KUTTY
Date: 2020.11.14
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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 half year ended September 30, 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 7 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.



- Attention is invited to the fact that the pursuant to the order passed by Hon'ble bench of National Company Law Tribunal (NCLT), Mumbai on dated 24th July, 2020 for merger of the company and its wholly owned subsidiaries with effect from the appointed date i.e. 01st April, 2019. The effect of this order has not been provided in the financial statements and results.
We have been informed by the management that the Company is in the process of complying with the necessary formalities for effecting the merger and that in view of the current COVID 19 pandemics, it would take little time for completing the merger formalities and consequently, giving necessary treatment in the Books of Accounts of the Parent and subsidiaries.

In the view of the above, the Impact of merger is not ascertainable.

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

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by Nirmal Jain
Date:
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Nirmal Jain
Partner
Membership No.: 154074
UDIN: 20154074AAAABE6253

Place: Mumbai
Date: 14th November, 2020

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 HALF YEAR ENDED 30TH SEPTEMBER 2020

Rs. in lacs (Except figures of EPS)

| STANDALONE | | | | | | | |
|-------------|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Sr. No. | Particulars | Quarter ended | | | Half Year Ended | | Year Ended |
| | | 30-Sep-2020 (Unaudited) | 30-Jun-2020 (Unaudited) | 30-Sep-2019 (Unaudited) | 30-Sep-2020 (Unaudited) | 30-Sep-2019 (Unaudited) | 31-March-2020 (Audited) |
| I | (a) Revenue From Operations | | | | | | |
| | Interest Income | 37.80 | 35.45 | 28.01 | 73.25 | 33.62 | 118.71 |
| | Dividend Income | 23.79 | 0.65 | 24.02 | 24.44 | 28.16 | 59.24 |
| | Profit on Sale of Mutual Fund | 12.75 | 11.36 | 444.88 | 24.10 | 532.41 | 530.73 |
| | | 74.33 | 47.46 | 496.92 | 121.79 | 594.19 | 708.68 |
| | Other Income | (2.07) | (3.04) | 1.90 | (5.11) | 1.90 | 6.51 |
| | Total Revenue from Operations | 72.27 | 44.42 | 498.82 | 116.69 | 596.10 | 715.19 |
| III | Expenses | | | | | | |
| | Finance Costs | - | - | 0.01 | - | 0.05 | 0.05 |
| | Employee Benefits Expenses | 3.61 | 6.00 | 5.36 | 9.61 | 10.46 | 21.12 |
| | Depreciation and Amortization Expenses | 1.62 | 1.60 | 3.05 | 3.22 | 6.08 | 12.19 |
| | Other Expenses | 17.36 | 11.87 | 14.12 | 29.23 | 35.71 | 64.70 |
| | Total Expenses | 22.59 | 19.47 | 22.54 | 42.07 | 52.29 | 98.06 |
| IV | Profit / (Loss) from operations before Exceptional Items (II-III) | 49.68 | 24.94 | 476.28 | 74.62 | 543.81 | 617.13 |
| V | Exceptional Items | | | - | | - | - |
| VI | Profit / (Loss) from ordinary activities before Tax (IV-V) | 49.68 | 24.94 | 476.28 | 74.62 | 543.81 | 617.13 |
| VII | Tax expense | | | | | | |
| | - Current Tax | | - | - | | - | 95.00 |
| | - Deferred tax | | - | - | | - | 1.06 |
| | - MAT Credit Entitlement | | - | - | | - | |
| | - Excess Provision of Taxation of Earlier Year | | - | - | | - | |
| | Tax expense | | - | - | | - | 96.06 |
| VIII | Net Profit(+) / Loss (-) for the period (VI-VII) | 49.68 | 24.94 | 476.28 | 74.62 | 543.81 | 521.07 |
| 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 | 243.14 | 335.34 | 52.33 | 578.48 | 122.27 | (804.01) |
| | (ii) Income Tax relating to items that will not be reclassified to Profit & Loss | | - | - | | | |
| | Other Comprehensive Income | 243.14 | 335.34 | 52.33 | 578.48 | 122.27 | (804.01) |
| X | Total Comprehensive Income for the Period (VII+IX) | 292.82 | 360.28 | 528.61 | 653.10 | 666.08 | (282.94) |
| 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 | 6.32 | 3.18 | 60.63 | 9.50 | 69.22 | 66.33 |
| | (b) Diluted | 6.32 | 3.18 | 60.63 | 9.50 | 69.22 | 66.33 |

GOLD ROCK INVESTMENTS LIMITED

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

EXTRACT OF AUDITED STANDALONE AND FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER , 2020

| Particulars | Rs. in lacs (Except figures of EPS) | | |
|--|-------------------------------------|-------------------------|-------------------------|
| | STANDALONE | | |
| | Quarter Ended | Half Year Ended | Quarter Ended |
| | 30-09-20 (Unaudited) | 30-09-20 (Unaudited) | 30-09-19 (Unaudited) |
| Total Income from operations (net) | 72.27 | 116.69 | 498.82 |
| Net Profit/(Loss) for the period (before tax and exceptional Items) | 49.68 | 74.62 | 476.28 |
| Net Profit/(Loss) for the period before tax (after Extraordinary items) | 49.68 | 74.62 | 476.28 |
| Net Profit/(Loss) for the period | 49.68 | 74.62 | 476.28 |
| 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 | 6.32 | 9.50 | 60.63 |
| Diluted | 6.32 | 9.50 | 60.63 |

Note: The above is an extract of the detailed format of Financial Results for the Quarter and half Year Ended 30.09.2020 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 30.09.2020 are available on the Stock Exchange website (www.bseindia.com) and company's website (www.goldrockinvest.in)

For GOLD ROCK INVESTMENTS LTD.

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K N Kutty

Managing Director

Din:00240670

Place: Mumbai

Date: 14/11/2020

GOLD ROCK INVESTMENTS LIMITED

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES HALF YEAR ENDED 30TH SEPTEMBER 2020

CIN No:-L65990MH1978PLC020117

(All amount are in Rs. Lakhs)

| Particulars | As at 30th Sept, 2020 |
|---|--------------------------|
| ASSETS | |
| Current Assets | |
| (a) Financial Assets | |
| (i) Cash and Cash Equivalents | 0.44 |
| (ii) Bank Balances other than (i) above | 1,830.26 |
| (iii) Trade Receivables | - |
| (iv) Loan Receivables | 1,323.74 |
| (v) Others | 101.50 |
| (b) Other Current Assets | - |
| Total Current Assets | 3,255.94 |
| Non-current Assets | |
| (a) Deferred Tax Assets (Net) | 8.67 |
| (b) Property, Plant and Equipment | 269.36 |
| (c) Capital Work in Progress | - |
| (d) Intangible Assets | - |
| (e) Intangible Assets under Development | - |
| (f) Investment in Subsidiaries, Associates | - |
| (g) Financial Assets | |
| (i) Investments | 3,670.66 |
| (ii) Others | 105.54 |
| (h) Other Non-Current Assets | 86.41 |
| Total Non-Current Assets | 4,140.64 |
| Total Assets | 7,396.58 |
| EQUITY AND LIABILITIES | |
| Current Liabilities | |
| (a) Financial Liabilities | |
| (i) Trade Payables | |
| (A) total outstanding dues of micro enterprises and small enterprises ; and | - |
| (B) total outstanding dues of creditors other than micro enterprises and small enterprises. | - |
| (ii) Borrowings | - |
| (iii) Others | - |
| (b) Provisions | - |
| (c) Other Current Liabilities | 11.41 |
| Total Current Liabilities | 11.41 |
| Non-current Liabilities | |
| (a) Financial Liabilities | |
| (i) Borrowings | - |
| (ii) Trade Payables | - |
| (iii) Others | - |
| (b) Provisions | - |
| Total Non-Current Liabilities | - |
| Equity | |
| (a) Equity Share Capital | 78.56 |
| (b) Other Equity | 7,306.61 |
| (c) Minority Interest | - |
| Total Equity | 7,385.17 |
| Total Equity and Liabilities | 7,396.58 |

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) vide its Order dated July 24, 2020 has granted approval for the Scheme of Amalgamation of the wholly owned subsidiaries of the Company with the Company i.e. Gold Rock Investment Limited . The Appointed date for the said Scheme of Amalgamation is April 1, 2019. 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") are the wholly owned subsidiary companies of the Company. The effect of this order has not been provided in the financials for the quarter ended September 30, 2020.

"The Transferor Company" shall stand dissolved, without winding-up, from the date of Scheme becoming effective i.e.13/10/2020. The Company shall provide the effect of the Scheme from the next quarter i.e. December 31, 2020 onwards.
- 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 The Statutory Auditors of the Company has carried out a Limited Review of the result for quarter and Half year ended 30th September,2020
- 5 The above financial results for the quarter and half year ended 30 September 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 November, 2020
- 6 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.
- 7 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 September 30, 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.
- 8 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 prepared under Ind AS.
- 9 Previous period Figures has been regrouped / recomputed, wherever necessary.

Place : Mumbai.
Date : 14th November, 2020

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

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K N KUTTY
MANAGING DIRECTOR
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GOLD ROCK INVESTMENTS LIMITED
CIN NO.: L65990MH1978PLC020117

UNAUDITED STANDALONE CASHFLOW STATEMENT AS ON HALF YEAR ENDED 30TH SEPTEMBER 2020

| Particulars | | Half year ended 30-Sep'2020 Rs. |
|--|---------|------------------------------------|
| Cash Flow from Operating Activities | | |
| Net profit / (loss) before tax | | 74.62 |
| Adjustment for : | | |
| Dividend Income | -24.44 | |
| Interest Received | -73.25 | |
| Depreciation and Amortisation | 3.22 | |
| Finance Cost | 0 | |
| Investment Written Down | | |
| Loss / (Profit) on Sale of Investment | -18.99 | |
| Loss / (Profit) on Foreign Exchange Fluctuation | | |
| Provisions no Longer Required | | |
| Loan Written Off | | |
| Impairment of Assets | | |
| Other Comprehensive Income | 578.48 | |
| Loss / (Profit) on Sale of Fixed Assets | | |
| | | 465.02 |
| Operating cash flow before changes in working capital | | 539.64 |
| Changes in Working Capital: | | |
| Trade & Other Receivables | | |
| Loan Receivables | | |
| Other Current Assets | -100.83 | |
| Other Short term Borrowings | 1.8 | |
| Other Current Liabilities | 3.71 | |
| Trade Payables | | |
| | | (95.32) |
| Net cash generated from operations before tax | | 444.32 |
| Taxation | | |
| Net Cash from/(used) in Operating Activities (A) | | 444.32 |
| Cash Flow from Investing Activities | | |
| (Purchase)/Sale of Investments | 88.7 | |
| Through OCI effect | -578.48 | |
| Movement of Loans and Advances | 83.82 | |
| Other Non Current Assets | -44.13 | |
| Interest Received (net) | 73.25 | |
| Dividend Income | 24.44 | |
| Net Cash used in Investing Activities (B) | | (352.40) |
| Cash Flow from Financing Activities | | |
| Long term Borrowings | | |
| Interest Paid | | |
| Net Cash generated from Financing Activities (C) | | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents during | | 91.92 |
| Add: Cash & Cash Equivalents as at beginning of the Year | | 1,736.18 |
| Cash & Cash Equivalents as at the end of the Year (refer | | 1,828.10 |
| Cash in hand | | 0.44 |
| Balances with scheduled Banks | | |
| - In Current Accounts | | 37.88 |
| - In Fixed Deposits 0-3 months | | 1,789.78 |
| Cash & Cash Equivalents | | 1,828.10 |

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

KURUPPATH Digitally signed by
NARAYANA KURUPPATH
N KUTTY Date: 2020.11.14
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Place : Mumbai.
Date : 14th November, 2020

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 half year ended September 30, 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 | |
|--|---|
| Bluepoint Leasing Ltd | The Company are Under the process of Merging with holding company as per the order of Hon NCLT, Mumbai. |
| Gold Rock Metal Ltd | |
| Gold Rock World Trade Ltd | |
| Sugata Investment Ltd | |
| Piconva Investments Ltd (Subsidiaries of Gold Rock World Trade Ltd) | |
| Tridhar Finance and Trading (Subsidiaries of Gold Rock World Trade Ltd) | |
| Gold Rock Agrotech Ltd (Subsidiaries of Gold Rock World Trade Ltd) | |
| Seattle Online Pvt Ltd | |

4. **Emphasis of Matters**

- We draw attention to Note 7 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.
- Attention is invited to the fact that the pursuant to the order passed by Hon'ble bench of National Company Law Tribunal (NCLT), Mumbai on dated 24th July, 2020 for merger of the company and its wholly owned subsidiaries with effect from the appointed date i.e. 01st April, 2019. The effect of this order has not been provided in the financial statements and results.

We have been informed by the management that the Company is in the process of complying with the necessary formalities for effecting the merger and that in view of the current COVID 19 pandemics, it would take little time for completing the merger formalities and consequently, giving necessary treatment in the Books of Accounts of the Parent and subsidiaries.

In the view of the above, the Impact of merger is not ascertainable.



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

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by Nirmal Jain
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Nirmal Jain
Partner
Membership No.: 154074
UDIN : 20154074AAAABD5981

Place: Mumbai
Date: 14th November, 2020p

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 website: www.goldrockinvest.in

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2020

| Sr. No. | Particulars | CONSOLIDATED | | | | | |
|-------------|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | | Quarter ended | | | Half Year ended | | Year Ended |
| | | 30-Sep-2020 (Unaudited) | 30-Jun-2020 (Unaudited) | 30-Sep-2019 (Unaudited) | 30-Sep-2020 (Unaudited) | 30-Sep-2019 (Unaudited) | 31-March-2020 (Audited) |
| I | (a) Revenue From Operations | | | | | | |
| | Interest Income | 69.66 | 52.31 | 15.31 | 121.97 | 64.54 | 164.73 |
| | Dividend Income | 26.31 | 0.65 | 4.30 | 26.97 | 25.12 | 61.66 |
| | Profit on Sale of Mutual Fund | 12.75 | 11.36 | 89.39 | 24.10 | (8.76) | 533.18 |
| | | 108.72 | 64.32 | 109.00 | 173.04 | 80.90 | 759.57 |
| | Other Income | (2.07) | (3.04) | - | (5.11) | (0.32) | 6.51 |
| | Total Revenue from Operations | 106.66 | 61.27 | 109.00 | 167.93 | 80.58 | 766.08 |
| III | Expenses | | | | | | |
| | Depreciation and amortization expense | 1.62 | 1.60 | 3.02 | 3.22 | 5.93 | 15.10 |
| | Employees benefit expense | 5.04 | 7.42 | 6.01 | 12.46 | 8.87 | 26.86 |
| | Finance cost | 0.01 | 0.00 | 0.09 | 0.01 | 0.11 | 2.35 |
| | Other expense | 17.39 | 35.31 | 29.12 | 52.70 | 44.70 | 116.93 |
| | Total Expenses | 24.05 | 44.34 | 38.25 | 68.39 | 59.61 | 161.24 |
| IV | Profit / (Loss) from operations before Exceptional Items (II-III) | 82.60 | 16.94 | 70.75 | 99.54 | 20.97 | 604.84 |
| V | Exceptional Items | | | | | | |
| VI | Profit / (Loss) from ordinary activities before Tax (IV-V) | 82.60 | 16.94 | 70.75 | 99.54 | 20.97 | 604.84 |
| VII | Tax expense | | | | | | |
| | - Current Tax | - | - | - | - | 95.94 | 95.94 |
| | - Deferred tax | - | - | - | - | (16.96) | (16.96) |
| | - MAT Credit Entitlement | - | - | - | - | 0.80 | 0.80 |
| | - Excess Provision of Taxation of Earlier Year | - | - | - | - | (0.04) | (0.04) |
| | Tax expense | - | - | - | - | 79.73 | 79.73 |
| VIII | Minority Interest | | | | | 2.61 | 2.61 |
| IX | Net Profit(+) / Loss (-) for the period (VI-VII) | 82.60 | 16.94 | 70.75 | 99.54 | (61.37) | 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 | 271.43 | 329.54 | 41.82 | 600.97 | 90.85 | 229.45 |
| | (ii) Income Tax relating to items that will not be reclassified to Profit & Loss | | | | | | |
| | Other Comprehensive Income | 271.43 | 329.54 | 41.82 | 600.97 | 90.85 | 229.45 |
| X | Total Comprehensive Income for the Period (VII+IX) | 354.04 | 346.48 | 112.57 | 700.51 | 29.48 | 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 | 10.51 | 2.16 | 9.01 | 12.67 | (7.81) | 66.51 |
| | (b) Diluted | 10.51 | 2.16 | 9.01 | 12.67 | (7.81) | 66.51 |

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 website: www.goldrockinvest.in

EXTRACT OF UNAUDITED CONSOLIDATED AND FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2020

Rs. in lacs (Except figures of EPS)

| Particulars | CONSOLIDATED | | |
|--|---------------|-----------------|---------------|
| | Quarter Ended | Half Year Ended | Quarter Ended |
| | 30-09-20 | 30-09-20 | 30-09-19 |
| | (Unaudited) | (Unaudited) | (Unaudited) |
| Total Income from operations (net) | 106.66 | 167.93 | 109.00 |
| Net Profit/(Loss) for the period (before tax and exceptional Items) | 82.60 | 99.54 | 70.75 |
| Net Profit/(Loss) for the period before tax (after Extraordinary items) | 82.60 | 99.54 | 70.75 |
| Net Profit/(Loss) for the period | 82.60 | 99.54 | 70.75 |
| 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 | 10.51 | 12.67 | 9.01 |
| Diluted | 10.51 | 12.67 | 9.01 |

Note: The above is an extract of the detailed format of Financial Results for the Quarter and half Year Ended 30.09.2020 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 30.09.2020 are available on the Stock Exchange website (www.bseindia.com) and company's website (www.goldrockinvest.in)

For GOLD ROCK INVESTMENTS LTD.

KURUPPATH Digitally signed by
NARAYANA KURUPPATH
N KUTTY NARAYANAN KUTTY
Date: 2020.11.14
14:46:09 +05'30'

Place: Mumbai
Date: 14/11/2020

K N Kutty
Managing
Din:00240670

Gold Rock Investments Limited
Unaudited Consolidated Balance Sheet as at 30th September, 2020
CIN No:-L65990MH1978PLC020117

(amount are in Rs. Lakhs)

| Particulars | As at 30th Sept, 2020 |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| (a) Financial Assets | |
| (i) Cash and Cash Equivalents | 55.41 |
| (ii) Bank Balances other than (i) above | 3,060.91 |
| (iii) Trade Receivables | - |
| (iv) Loan Receivables | 183.32 |
| (v) Others | 103.78 |
| (b) Other Current Assets | 2.61 |
| Total Current Assets | 3,406.03 |
| Non-current Assets | |
| (a) Deferred Tax Assets (Net) | 8.67 |
| (b) Property, Plant and Equipment | 413.18 |
| (c) Capital Work in Progress | - |
| (d) Intangible Assets | 352.06 |
| (e) Intangible Assets under Development | - |
| (f) Investment in Subsidiaries, Associates | - |
| (g) Financial Assets | |
| (i) Investments | 3,880.53 |
| (ii) Others | 27.59 |
| (h) Other Non-Current Assets | 85.84 |
| Total Non-Current Assets | 4,767.88 |
| Total Assets | 8,173.91 |
| EQUITY AND LIABILITIES | |
| Current Liabilities | |
| (a) Financial Liabilities | |
| (i) Trade Payables | |
| (A) total outstanding dues of micro enterprises and small enterprises ; and | - |
| (B) total outstanding dues of creditors other than micro enterprises and small | - |
| (ii) Borrowings | 66.42 |
| (iii) Others | 30.13 |
| (b) Provisions | - |
| (c) Other Current Liabilities | - |
| Total Current Liabilities | 96.55 |
| Non-current Liabilities | |
| (a) Financial Liabilities | |
| (i) Borrowings | - |
| (ii) Trade Payables | - |
| (iii) Others | - |
| (b) Provisions | - |
| Total Non-Current Liabilities | - |
| Equity | |
| (a) Equity Share Capital | 78.56 |
| (b) Other Equity | 8,011.20 |
| (c) Minority Interest | -12.41 |
| Total Equity | 8,077.36 |
| Total Equity and Liabilities | 8,173.91 |

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) vide its Order dated July 24, 2020 has granted approval for the Scheme of Amalgamation of the wholly owned subsidiaries of the Company with the Company i.e. Gold Rock Investment Limited. The Appointed date for the said Scheme of Amalgamation is April 1, 2019. 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") are the wholly owned subsidiary companies of the Company. The effect of this order has not been provided in the financials for the quarter ended September 30, 2020.

"The Transferor Company" shall stand dissolved, without winding-up, from the date of Scheme becoming effective i.e.13/10/2020. The Company shall provide the effect of the Scheme from the next quarter i.e. December 31, 2020 onwards.
- 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 The Statutory Auditors of the Company has carried out a Limited Review of the result for quarter and Half Year Ended 30th September,2020
- 5 The above financial results for the quarter ended and Half Year Ended 30 September 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 November, 2020
- 6 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.
- 7 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 June 30, 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.
- 8 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 prepared under Ind AS.
- 9 The Consolidated financial results include the financial results of the Company, its wholly owned subsidiaries namely 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.
- 10 The above financial results for the quarter ended 30th September 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 November, 2020
- 11 Previous period Figures has been regrouped / recomputed, wherever necessary.

Place : Mumbai.
Date : 14th November. 2020

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

KURUPPATH Digitally signed by
NARAYANA KURUPPATH
N KUTTY NARAYANAN KUTTY
DN: c=IN, o=, ou=, cn=N KUTTY

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

GOLD ROCK INVESTMENTS LIMITED

CIN No:-L65990MH1978PLC020117

UNAUDITED CONSOLIDATED CASHFLOW STATEMENT AS ON HALF YEAR ENDED 30TH SEPTEMBER 2020

| Particulars | | Half year ended 30- Sep'2020 Rs. |
|--|---------|--|
| Cash Flow from Operating Activites | | |
| Net profit / (loss) before tax | | 99.54 |
| Adjustment for : | | |
| Dividend Income | -26.97 | |
| Interest Received | -121.97 | |
| Depreciation and Amortisation | 3.22 | |
| Finance Cost | - | |
| Investment Written Down | | |
| Loss / (Profit) on Sale of Investment | -19.00 | |
| Loss / (Profit) on Foreign Exchange Fluctuation | | |
| Provisions no Longer Required | | |
| Loan Written Off | | |
| Impairment of Assets | | |
| Other Comprehensive Income | 600.97 | |
| Loss / (Profit) on Sale of Fixed Assets | | |
| | | 436.26 |
| Operating cash flow before changes in working capital | | 535.80 |
| Changes in Working Capital: | | |
| Trade & Other Receivables | | |
| Loan Receivables | 6.19 | |
| Other Current Assets | -64.09 | |
| Other Short term Borrowings | 14.67 | |
| Other Current Liabilities | -4.34 | |
| Trade Payables | | |
| | | -47.57 |
| Net cash generated from operations before tax | | 488.23 |
| Taxation | | |
| Net Cash from/(used) in Operating Activites (A) | | 488.23 |
| Cash Flow from Investing Activites | | |
| (Purchase)/Sale of Investments | 98.96 | |
| Through OCI effect | -600.97 | |
| Movement of Loans and Advances | -0.04 | |
| Other Non Current Assets | -15.29 | |
| Interest Received (net) | 121.97 | |
| Dividend Income | 26.97 | |
| Net Cash used in Investing Activites (B) | | -368.41 |
| Cash Flow from Financing Activites | | |
| Long term Borrowings | | |
| Interest Paid | | |
| Net Cash generated from Financing Activites (C) | | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents during | | 119.83 |
| Add: Cash & Cash Equivalents as at beginning of the Year | | 2,996.49 |
| Cash & Cash Equivalents as at the end of the Year (refer Note | | 3,116.32 |
| Cash in hand | | 1.77 |
| Balances with scheduled Banks | | |
| - In Current Accounts | | 53.64 |
| - In Fixed Deposits 0-3 months | | 3,060.91 |
| Cash & Cash Equivalents | | 3,116.32 |

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

KURUPPATH Digitally signed by
KURUPPATH
NARAYANAN NARAYANAN KUTTY
DN: cn=NARAYANAN KUTTY,
KUTTY c=IN, o=KURUPPATH, ou=KURUPPATH,
email=kuruppath@kurtty.com

Place : Mumbai.

Date : 14th November, 2020

K N KUTTY
MANAGING DIRECTOR
Din-00240670

Brief details in respect of Appointment of Ms. Komal Mundhra as Additional Independent Director Non-Executive Women Director of the Company

| | |
|--|---|
| Nature of Information | Item No. 02 |
| Name of the Director | Ms. Komal Mundhra |
| Director Identification Number | 08923682 |
| Nationality | Indian |
| Date of Birth and Age | 21/12/1991 28 years |
| Qualifications | BCOM, LLB. |
| Date of first appointment on the Board | 14/11/2020 |
| Experience and Expertise | Ms. Komal Mundhra by profession is Advocate 5 years practicing in Delhi Court. |
| Terms and Conditions of appointment | Ms. Komal Mundhra appointed as an Additional Independent Director Non Executive Women Director, not liable to retire by rotation. Independent directors are entitled to sitting fees for attending meetings of the Board & Committees. |
| Relationship with other Directors / Key Managerial Personnel | Not related to any Director / Key Managerial Personnel |

SMRITI MUKHERJEE
5057, Tower -4, GH-7, Block-D,
Crossings Republic Society, NH-24,
Ghaziabad
Uttar Pradesh - 201016
India

Date: 04.11.2020

To,
The Board of Directors
Gold Rock Investments Limited
507, 5th Floor, Plot No. 31, 1, Sharda Chamber,
Narsi Natha Street, Bhat Bazar Masjid
Chinchbunder Mumbai - 400009
Maharashtra

Sub: Resignation from the position of Director

Dear Sir,

Due to my pre-occupation some-where else, I hereby tender my resignation pursuant to Section 168 of the Companies Act, 2013 from the Directorship of the Company with immediate effect. Further, it is worth mentioning that there is no disagreement/ pressure/dispute of any kind with the Board regarding this resignation.

Kindly acknowledge the receipt of this resignation letter and arrange to submit the necessary form DIR-12 with the office of the Registrar of Companies, accordingly and complete the required formalities to this effect.

Thanking You
Yours sincerely



Smriti Mukherjee
Director
(DIN- 07145636)

Date: 04.11.2020
Place: Ghaziabad