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.com

13th December, 2019

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 December 13, 2019

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we would like to inform you that the Board of Directors of the Company at its meeting held today i.e. on Friday, December 13, 2019 inter alia considered and unanimously approved the Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended September 30, 2019 along with the 'Limited Review' Report of the Statutory Auditor thereon, of the Company in respect of the said result is also enclosed.

The Meeting of the Board of Directors commenced at 5.00P.M. on December 13, 2019 which continued upto 07.30 P.M.

Kindly take the above on record

Thanking you,

Yours faithfully

For GOLD ROCK INVESTMENTS LIMITED

Suresh Aythora Director

Din: 00085407

Encl.: As above



CHARTERED ACCOUNTANTS

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

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 ended September 30, 2019 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').

Attention is invited to the fact that the figures for the corresponding quarter ended on September 30, 2018 and corresponding half year ended September 30, 2018 and corresponding period from April 01, 2018 to September 30, 2018, including the reconciliation of net profits between Ind AS and previous Indian GAAP for the period ended on September 30, 2018 are Ind AS compliant. These are not required to be subjected to limited review, as permitted by SEBI circular CIR/CFD/FAC/62/2016 dated July 05, 2016.

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

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.



SGN&CO CHARTERED ACCOUNTANTS

3. Conclusion

Based on our review conducted 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') 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, misstatement.

For S G N & CO

Chartered Accountant

FRN - 134565W

Nirmal Jain

Partner

Membership No.: 134674

134565W

UDIN: 19154074AAAADX6557

Place: Mumbai

Date: 13th December, 2019

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Tel.:022-49734998 E-mail id: goldrockinvest@ywhoo.so.in web site: goldrockinvest.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2019

Rs. In lace: (Except fig.

S				1000	APP A NEW A	Rs. in luca (E)	copt figures e
No			Q	unrier ended	STANDALO		
-		30.09.20	19	30.06.2019	No contract	Half Y	ar ended
I	Devision		1	- mon 2019	30.09.201	30.09.2019	
-	REVENUE	(Unaudited)	a	naudited)		Central Control	30.0
-	Listerest Income		1	пинитеа)	(Unsudited)	(Unaudited)	ar.
-	Dividend Income	28.0		-			(Unaudi
-	Profit on Sale of Munsal Fund/Shares	24.02		5.61	4.78	33.62	
_	Other Income	444.88		4.14	21.62	28.16	
_		1.90		87.53	38.74	532.41	- 1
			-	-	0.05	1.90	3
П	EXPENSES Total Revenue	498.82	-			1,50	
(a)	Depreciation and product	179.62	-	97.28	65.18	-	1000
(b)	Employees benefit expense	2.00	-	-		596.10	7
(c)	Finance cost	3.05		3.02	3.36		
(b)	Other expense	5.36		5.11		6.08	
-		6.01		0.04	4.30	10.46	
-	Total P	14.12	1	21.59	0.15	0.05	
m	Total Expenditure	22.54		29.75	12.19	35.71	- 0
-	Profit/(Loss) Before Exceptional Item (I-II)	TO LAND TO THE		49./5	20.00	52.29	23
-	Takin (1-11)	476.28			-		37
Y	Provisions no Longer Required			67.53	45.18	543.81	
			_			0.00.01	37.
V	Profit/(Lass) before tax (IV+V)				-		
-	(CVVV)	476.28				•	
T	Tax Expenses	770.68		67.53	45.18		
	- Current Tax					543.81	37.1
	- Deferred Tax						
	-Taxation of Earlier Year	-					
1	Car I Car	•					
1 1	Net musta a				-		4
1	Net profit from after tax (V - VI)		ann)		-		
		476.28		67.53			
	Other Comprehensive Income				45.18	543.81	37,84
117	item that will not be reclassified to profit or loss:					and the second	37,84
Re	emeasurement gain /(Loss) on defined beniffte Plans						
+	Plans		_				
Net	gain / (Loss) on Equity Instrument through OCI				-		
1	and a second color	52.33	_				Aspertment of the
(ii)	income too relating to item that will not be realised to Profit & Loss	04.03	-	41.07	15.10	133	
	man will not be realised to Profit & Loss	1				122.27	141.69
				-			
	Other Comprehengive Income	-					
To	tal Comprehend	52.33	4	1.07	15.10		
	tal Comprehensive Income for the Period (VII+ VIII)				40,10	122,27	141.69
Adv	f Share in (528.61	10	8.60	60.20		
Net	d: Share in profit /(Loss) in Minority				69.28	666.08	179.55
D	Profit /(Loss) for the period (VII-VIII)	-		-			Chart I
D.	tup equity share capital (face value Rs. 10%)	528.61	105	8.60	-		PACE
E-	ryes excluding revaluation reserves	78.56		3.56	60.28	666,88	170.55
	an onare (not annufation)		/8	1.20	78.56	78,56	179.55
370	610		_			79.50	78.56
Dil	luted	(0.00				-	+.
2725							
Li		60.63		60	5.75	69.22	4.82





GOLD ROCK INVESTMENTS LIMITED UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES HALF YEAR ENDED 36TH SEPTEMBER 2019

	Particula	NE STATEMENT OF ASSETS AND LIABILITIES HALF Y	SOLD SOLH SEPTEMBER
	4		Standalone
A	EQUITY AND LIABILITY		As at 30.09.201
1	Shureholders Funds		July 1.201
	a) Share Capital		
	b) Reserves and Surplus		
	To and Superi		70.00
2	Non-Current Linbilities	Sub-total -Sharcholder's funda	78.56
	a) Long-term Borrowings	constitution a training	5,666.81
	- work resur Designings		5,745.37
4	Minority Interest	Sub-total -Non-ourrent liebility	
3	Current Linbilities	- web-ourrean hability	-
	a) Short-term Borrowings		-
	b) Trade Payables		3.1
- 1	i) Total cettereding &		1
	Total outstanding dues of micro est Total outstanding dues of creditors	terprises & small enterprises	101
- 1	c) Other Current Liabilities	terprises & small enterprises other then micro enterprises & small enterprises	- 1
	Care Care Liabelities	A second constraint contrainment	
-		Sub-total -Current liability	11.80
8	ASSETS	otal-Equity and Bubilities	11.80
1 2	Non-current Assets		5,757.17
	Fixed Assets		Sienti
ı	-Tangible Assets		1 1
b	Oodwill on Consolidat		1 1
10	Non-current Insuesting		277.95
14	Deferred Tax Assets		1 23
(0)	Long-term Long and a s		2,202.75
D	Other Non-current Assets		9.73
			89.12
C	INTOIN Assets	Sub-total -Non-current assets	2.25
(a)	Trade Reocivable	Control of the state of the sta	2,581.80
144	Cash and Bank Releases		7-01.60
100	Short-term Loans and Advances		1 1
6)	AUVances		1,94431
6)	The state of the s		
6)		Sub-total -Current seems	
0)		Sub-total -Current assets Total-Assets	1,231.06 3,175.37





The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016. The Company has adopted Ind AS from 1 April 2019 with effective transition date of 1 April 2018 and accordingly, these financial results together with dir results for the company has adopted Ind AS from 1 April 2019 with effective transition date with the recognition and measurement pomoples as laid down in Ind AS 34°. Interim Financial Reporting, prescribed under section 133 fold AS has been carried out from the ectivitied Accounting Standards notified under the Act, cast with unit of Companies (Accounting Rules 2014 (as arended), guidelines insued by the Reserve Bank of India (The RBT) and other generally accepted accounting principles generally accepted in India (Collectively referred to as the Previous GrAAP). Accordingly, the impact of transition has been recorded in the opening exerces as at 1 April 2018 and the corresponding adjustments pertaining to These financial results have been down up on the basis of Ind AS that are applicable to the Company as at 30th September 2019 based on the Press Release are implemented as and when they are issued/applicable. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclorure Requirements) Regulations, 2015, a limited review of financial results for the quarter and half year ended 30th September 2019 has been carried out by the Statisticy Auditors. As pennitted under circular no. CIR/CPD/FSC/62/2016 dated 05th July 2016 issued by SEBI, the company has open decreased exemption for submission of IND AS compiled Further the financial results and Balance sheet for the previous year ended 31st March 2019 and balance sheet for the corresponding half year ended 30th september 2018. The financial results for the quarter and half year ended 2018 have not been subjected to limited review. However, the management has execised necessary Since the nature of activative carned out by the Company is such that poolits/ losses from certain transactions do not necessarily across 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 As required by paragraph 32 of Ind AS 101, the profit reconciliation between the figures previously reported under Previous GAAP and restated as per Ind AS is Particulars (Fin Lacs) Quarter Ended Half year Ended Profit after tax as reported under Previous GAAP 30th mber, 2018 September, 2018 Adjustments resulting in increase/(decrease) in profit after tax as seported under Pse 45.18 1) Gain/(Luss) on fair valuation of Investments classed under FVOCI II) Other Comprehensive Income (loss) Total Comprehensive Income (after tax) as reported under Ind AS 15.10 141.69 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 2020 prepared under Ind AS. 179.55 6 Ther is no separate reportable segment as per IND AS 108-Operating segment in respect of the company. Figures for the previous quarters/year to date has been regrouped/reclassified wherever necessary to confirm to the current quarter/years presentation. 8 The above futurcial results for the quarter ended and half year ended 30th September 2019 along with restated comparative period have been reviewed by the Andre Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 13th December, 2019 on behalf of the Board. For GOLD ROCK INVESTMENTS LTD.

Place: Mumbai Date: 13/12/2019

SINE ASA SOSWING

K Kutty Managing Director Din:00240670

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Registered Office: 507, 5th Floor Piot No. 31, 1, Sharda Chamber, Narai Natha Street, Bhat

Bazar, Masjid, Chinchbunder, Mumbai-400000

BADEL, Masjid, Chinchbunder, Manidel, 400000.

Tel: 022-49734998 E-mail id: goldrockinvest@yahoc.o.o.in web site: goldrockinvest.com

EXTRACT OF AUDITED STANDALONE AND FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR

ENDED 30th SEPTEMBER, 2019

Particulars	RE in lacs (Except figures of EP STANDALONE				
	Quarter Ended	Half Year	Owner		
	36/99/2019	30/09/2019	Quarter Ende		
Total Income from operations (net)	(Ummudited)	(Unusudited)	30/09/2018		
	498.82	596.10	(Unaudited)		
Net Profit/(Loss) for the	476.28	543.81	65.11 45.18		
(after Extraoridinary items) Net Profit/(Loss) for the period	476.28	543,81	45.18		
Equity Share Capital	476.28	543.81			
Roserves (excluding revaluation reserve as abown	78.56	78.56	60.28		
Sarning Per Share (hef-		-	78.56		
lasio: (Not to be annualized)					
ilutod:	60.45 60.45	69.05 69.05	5.75		

Note: The above is an extract of the detailed format of Financial Results for the Quarter and half year Ended 30.09.2019 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and other Disclosure Requirments) Regulations, 2015. The full format of the Financial Results for the Quarter and half Year Ended 30.09.2019 are available on the Stock Exchange website (www.bseindia.com) and company's website (www.goldrockinvest.com)

For GOLD ROCK I

Place: Mambai Date: 13/12/2019



Limited Review Report on Quarterly and half year ended 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 ended September 30, 2019 and half year ended September 30, 2019 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').

Attention is invited to the fact that the figures for the corresponding quarter ended on September 30, 2018 and half year ended on September 30, 2018 and the reconciliation of net profits between Ind AS and previous Indian GAAP for the period from April 01, 2018 to September 30, 2018 as reported in these financial results and half year ended on September 30, 2018 are Ind AS compliant. These are not required to be subjected to limited review, as permitted by SEBI circular CIR/CFD/FAC/62/2016 dated July 05, 2016.

Attention is also invited to the fact that the consolidated figures for the corresponding quarter ended on September 30, 2018 and half year ended on September 30, 2018 as reported in these financial results have been approved by the Parent's Board of Directors but have not been subjected to limited review.

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.



GN&C

CHARTERED ACCOUNTANTS

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. Conclusion

Based on our review conducted 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 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

4. The statement includes the result of following entities:

Bluepoint Leasing Ltd	Associates
Gold Rock Metal Ltd	
Gold Rock World Trade Itd	
Seattle Online Pvt Ltd.	
Sugata Investment Ltd	
Piconva Investments Ltd (Subsidiaries of Gold Rock World Trade Ltd)	
Frade Ltd) Subsidiaries of Gold Rock World	
Fridhar Finance and Trading (Subsidiaries of Gold Rock	
Vorld Trade Ltd)	
old Rock Agrotech Ltd (Subsidiaries of Gold Rock World rade Ltd)	
rade Ltd)	



5. Other Matters

a) The consolidated unaudited financial results also include the financial results for the quarter ended September 30, 2019 of subsidiaries and associate Companies which has not been reviewed by its auditors, whose financial results reflect total revenues of Rs. 42.22 lakhs, total net Profit after tax of Rs. 16.15 lakhs and total comprehensive income of Rs. (5.22) lakhs considered in the consolidated unaudited financial results. These interim financial results have been not been reviewed by its auditor. Our conclusion on the Statement is not modified in respect of the above matter.

For S G N & CO

Chartered Accountant

FRN - 134565W

Nirmal Jain

Partner

Membership No.:

134565W

UDIN: 19154074AAAADY6217

Place: Mumbai

Date: 13th December, 2019

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

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

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

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2019

Rs. in lacs (Except

1 5	F. PINANCIAL RESULTS						cept flaunes of	
N	The second secon		Quarter e	nebel	CONSOLIDA	TED	by its uses of	
1		30.09.201	30 0	2019		Half Ye	laif Year ended	
1	REVENUE	2 100	1	K2013	30.09.2018	09.2018 30.09.201	19 30.09.20	
-	REVENUE	(Un audited)	(Unaudi	(hart	-	1	30,09.,	
	Interest Income		Ton addi	(eq)	(Unaudited)	(Unaudited)	(Unaudited	
	Dividend Income	45.11	1	5.31			(Changite	
	Profit on Sale of Mutual Fund/Shares	25.87		4.30	4.81	60.42		
	Other Income	445.47			23.82	30.18	9	
_		1.90		9.39	38.74	534.86	29	
11				-	0.05	1.90	39	
11		518.36	-	-		1.50	(0	
(a)	Depreciation and amortisms	520.50	10	0.00	67.42	600.26		
(b)	project echelli expansa	3.05				627.36	77.	
(c)	Finance cost		3	.02	3.36			
(b)	Other expense	6.72		.01	5.66	6.08	6.	
		2.14	- 0	.09	0.15	12.73	9,	
	Total Expenditure	22.14		.12	14,97	2.23	0.	
Ш	Profit(I (see) Referre	34.05		25	THE RESIDENCE OF THE PERSON NAMED IN COLUMN 1	51.26	28.	
	Profit/(Loss) Before Exceptional Item (I-II)			1	24.14	72.30	44.5	
IV		484.31	70.	75	67.76		740	
	Provisions no Longer Required			-	43.28	555.06	32.6	
V	Profit/G>1.6	10000		-			200	
	Profit/(Loss) before tax (IV+V)			1	-	-		
VI	T. F	484.31	70.7	7.5				
-	Tax Expenses		7.05.7	3	43.28	555.06	20.0	
	- Current Tax			-			32.60	
-	Deferred Tax			-				
-	Taxation of Earlier Year	-	-	-		-		
-		-		-		-		
11	Net profit from after tax (V-VI)			-	-		58/	
-		484.31						
11 (Other Comprehensive Income	104.31	70.75	5	43.28	555.06		
0	Item that will not be reclassified to profit or loss:					222.00	32.66	
R	emeasurement gain /(Loss) on defined benifite Plans			1				
	(cuss) on defined benifite Plans						E STATE OF	
Ne	it gain / (Loss) on Equity Instrument through OCI							
	sin Equity instrument through OCI		and the second				AND BUT	
(8)	Income tay relating to 1	47.11	41.82		39.62		The state of the s	
T	Income tax relating to item that will not be realised to Profit & Loss		-		35,02	123.53	165.21	
	Other Comprehensive Income		A 125 F					
To	dal Comment	47.11	41.82		30.00			
1	Ral Comprehensive Income for the Period (VII+VIII)				39.62	123.53	165.21	
Ad	d Share in - Court	531.42	112.57		P2 00		Isotal	
Na	d: Share in profit /(Loss) in Minority		1	-	82.90	678.59	197.87	
					- 1		121.01	
Pos	d-up equity share cupital (face value Rs.10/-) cryes excluding revolutions	531.42	112.57		-	-		
Fa	eryes excluding revaluation reserves	78.56	78.56	_	82.90	678.59	107.07	
2000	migs tel Share (not annulalized)		10.30		78.56	78.56	197.87	
	1310	THE REAL PROPERTY.		_		-	78.56	
12	hned	61.65	DOL					
		61.65	9.01		5.51	70.65	4.16	
					5.51			





	Particular	LD ROCK INVESTMENTS LIMITED ATEMENT OF ASSETS AND LIABILITIES HALF YEAR ENDE	D 301H SEPTEMBER 2019
A	FOURTH	The second secon	Consolidated
1	I COLL I CANDI LIABII PPU		As at 30,09.20
	Shareholders Funds		
	a) Share Capital		
	b) Reserves and Surplus		1
2	Non-Current Liabilities	Sub-sul as	78,5
	a) Long-torm Borrowings	Sub-total -Shareholder's funds	6,320.5
	Storm Dorrowings		6,399.1
	Minority Interest	Sub-total -Non-current liability	
3	Current Linbilities	- Won-current liability	670.7
	(a) Short-term Romania		670.7
	101 / Pade Paral-1		(34.79
	1) Total optoton it		1
	ii) Total outstanding dues of micro enterpri ii) Total outstanding dues of creditor other c) Other Current Liabilities	ses & small enterprises	26.80
	c) Other Current Liabilities	then micro enterprises & small enterprises	1
_	A CONTRACTOR OF THE PARTY OF TH		1
B	T	Sub-total -Current liability	23.52
- 1	ASSETS	otal-Equity and Habilines	15.53
٠)	Non-contrast Assets		7,085,34
- 1	a) Fixed Assets		
h	-Tangible Assets		1
I.	b) Goodwill on Consolidation c) Non-current Investments		
	d) Deferred Tax Assets		423.31
e	Long-term L		352.06
E) Long-term Loans and Advances) Other Non-current Assets		2,278.23
	Assets		6.57
1	urrent Assets	Substant M.	87.75
-	1200	Sub-total -Non-caurent assets	2.47
C	Trade Receivable		
(a)	Trade Receivable Cash and Bent-Del		3,150,39
(a)	Cash and Book Dalamore		
(a)	Trade Receivable Cash and Bank Balances Short-term Loans and Advances		0.31
(a)	Cash and Book Dalamore	Sub-total Commun	0.31 3,158.26
(a)	Cash and Book Dalamore	Sub-total -Current assets Total-Assets	0.31 3,158.26 776.38
(a)	Cash and Book Dalamore	Sub-total -Current assets Total-Assets	0.31 3,158.26





- The financial results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016. The Group has adopted Ind AS from 1 April 2018 and accordingly, these financial results together with the results for the companietive reporting period have been prepared in accordance Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India. This transition to Ind AS has been carried out from the with the recognition and measurement principles as laid down in Ind AS 34. Interior Financial Reporting, prescribed under section 133 of the Companies Act 2013 (the Act) read with relevant rules issued thereunder and the other accounting principles generally accepted in India. This transition to Ind AS has been carried out from the ensurable Accounting Standards notified under the Act, read with rule 7 of Companies (Accounts) Rules 2014 (as amended), guidelines issued by the Reserve Bank of the province of the companies and the companies of transition has India (The RBI') and other generally accepted accounting penciples in India (collectively reterred to as 'the Previous GAAP'). Accordingly, the ampact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding adjustments pertaining to comparative previous period / quarter as presented in these financial sesults have been restated / occlassified in order to conform to current period presentation. These financial results have been drawn up on the basis of Und AS of the Company of the Press Release caused by the Ministry of Corporate Affairs ("MCA") on 18 January 2016. Any that are applicable to the Group as at 30th September 2019 based on the Press Release issued by the Ministry of Corporate Affairs ("MCA") on 18 January 2016. Any that are applicable to the Group as at Juli Deptember 2017 based on the cross necesse usued by the numbery of Corporate Attains (NACA) application guidance/ clanifications/ directions issued by RBI or other regulators are implemented as and when they are issued/ applicable.
- 2 In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited In compliance with Regulation 33 of the Securities Exchange Board of India ("SERI") (Listing Obligations and Disclosure Requisionness) Regulations, 2015, a limit review of financial results for the quarter and half year ended 30th September 2019 has been carried out by the Statutory Auditors. As permitted under circular no. CIR/CFD/PSC/62/2016 dated 05th July 2016 issued by SERI, the Group has opted to avail exemption for submission of IND AS complied Financial results and CIR/CFD/PSC/62/2016 dated 05th July 2016 issued by SEHI, the Group has opted to avail exemption for submission of IND AS complied Financial results and Balance sheet for the previous year ended 31st March 2019 and balance sheet for the corresponding half year ended 30th september 2018. Further the financial results and for the quarter and half year ended 30th September 2018 have not been subjected to limited review. However, the management has execused necessary the diagence to
- 3 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
- There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in financial reporting equirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate Affairs and RH 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 exemptions from full errospective application of certain Ind AS pennitred under Ind AS 101 which may anse upon finalisation of the financial statements as at and for the year ending 31 March 2020 prepared under Ind AS.
- 5 The Consolidated results include the financial results of the company, its wholly and subsidiance mamely Bluepoint Leasing Ltd, Gold Rock Metal Ltd, Gold Rock World Trade Ltd, Septile Online Per Ltd, Sugata Investment Ltd, Piccurva Investments Ltd (Subsidiances of Gold Rock World Trade Ltd), Tindhar Finance and Trading (Subsidiances of Gold Rock World Trade Ltd), Tindhar Finance and Trading (
- 6 Ther is no separate reportable segment as per IND AS 108- Operating segment in respect of the Group.
- Figures for the previous quarters/year to date has been regrossped/ reclassified wherever necessary to confirm to the current quarter/ years presentation.
- The above financial results for the quarter ended and half year ended 30th September 2019 along with restated comparative period have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Group at its meeting held on 13th December, 2019 on helialf of the Board.

MUMBA

Place: Mumbui Date: 13/12/2019

For GOLD ROCK INVESTMENTS LTD.

K & Kutty ing Director Din:00240670