

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

30th May, 2025

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

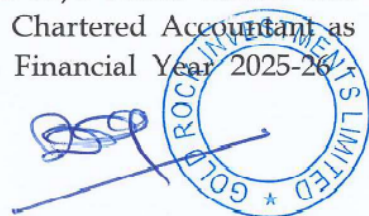
Dear Sir / Madam,

BSE CODE: 501111

Sub: Outcome of Board Meeting held on May 30, 2025

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. Friday, May 30, 2025 has inter alia, along with routine business, considered and approved the following business: -

1. Approved the Audited Standalone and Consolidated Financial Results for the Quarter and Financial Year Ended March 31, 2025 along with Statement of Assets and Liabilities and Cash Flow Statement as at year ended March 31, 2025 (Standalone and Consolidated) as recommended by Audit Committee of the Board of Directors of the Company-Annexure-A
2. Considered the Auditor's Report of the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2025 - Annexure-B
3. Declaration under SEBI Circular No. CIR/CFD/CMD/56/2016 Dated May 27, 2016 in respect of Statutory Auditor's issued Audit Report with unmodified opinion for financial results, for financial year ended March 31, 2025 - Annexure-C
4. Appointment of Neha Anup Poddar Practicing Company Secretaries as Secretarial Auditor for first term of five (5) years from FY 2025-26 to FY 2029-30, subject to the approval of the Shareholders at the ensuing Annual General Meeting - Annexure-D
5. Re-appointment of Neeta Bansal Proprietor of M/s Neeta Bansal and Associates (formally knowns as Neeta Gupta) Chartered Accountant as an Internal Auditor of the Company for the Financial Year 2025-26 Annexure-E



The Meeting of the Board of Directors commenced at 2.00 P.M. on May 30, 2025 which continued upto 5.00 P.M.

We request you to take the same on record.

Thanking you,

Yours faithfully

For Gold Rock Investments Limited


Alok Mukherjee
Managing Director
Din: 00186055



GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

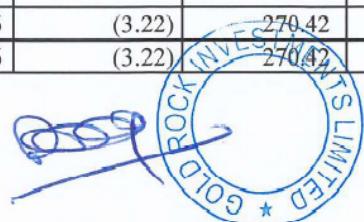
Registered Office: 507, 5th Floor Plot No. 31, 1, Sharda Chamber, Narsi Natha Street, Bhat Bazar, Masjid, Chinchbunder, Mumbai-400009

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

Statement Of Audited Standalone Financial Results For The Quarter And Year Ended 31st March, 2025

All amounts are in Rs. Lakhs (except EPS)

STANDALONE					
Particulars	Quarter ended			Year Ended	
	31-March-2025 (Audited)	31-Dec-2024 (Unaudited)	31-March-2024 (Audited)	31-March-2025 (Audited)	31-March-2024 (Audited)
Revenue From Operations					
(a) Interest Income	125.34	109.93	71.77	434.37	324.11
(b) Dividend Income	0.81	6.59	8.60	47.11	52.78
(c) Profit on Sale of Fixed Assets	-	-	-	-	4.31
(d) Profit on Sale of Investment	11.76	15.88	25.04	64.58	17.33
(e) Profit on Sale of Long Term Investments* (Please see note-5)	-	1,464.26	-	1,976.45	61.06
Total Revenue from Operations	137.91	1,596.66	105.40	2,522.51	459.60
Other Income	-	-	-	-	0.74
Total Income	137.91	1,596.66	105.40	2,522.51	460.34
Expenses					
(a) Finance cost	1.63	4.31	3.38	10.17	8.31
(b) Employees benefit expense	7.72	7.79	5.80	30.91	27.81
(c) Depreciation and amortization expense	4.13	4.13	4.78	16.58	15.52
(d) Other expenses	38.59	23.72	31.88	107.72	72.61
(e) Corporate social responsibility expenses	7.63	-	8.02	7.63	8.02
Total Expenses	59.70	39.96	53.87	173.00	132.27
Profit Before Tax	78.21	1,556.71	51.54	2,349.50	328.07
Less: Tax expense					
(a) Current Year Tax	225.00	-	75.00	225.00	75.00
(b) MAT Credit Entitlement	-	-	-	-	-
(c) Earlier Year Tax	(0.44)	-	-	(0.44)	-
(d) Deferred Tax	0.57	-	1.82	0.57	1.82
Total Tax Expenses	225.12	-	76.82	225.12	76.82
Profit After Tax (A)	(146.92)	1,556.71	(25.28)	2,124.38	251.25
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	(846.22)	(2,353.41)	824.04	(619.04)	3,009.89
(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	84.62	235.34	(82.40)	61.90	(300.99)
Other Comprehensive Income (B)	(761.59)	(2,118.07)	741.63	(557.14)	2708.90
Total Comprehensive Income (A+B)	(908.51)	(561.36)	716.35	1,567.24	2,960.15
Paid-up equity share capital (Face value of Rs.10/- each)	78.56	78.56	78.56	78.56	78.56
Earnings per share* (Please see note-5)					
(of Rs. 10/- each) (not annualised for the Quarter)					
(a) Basic	(18.70)	198.16	(3.22)	270.42	31.98
(b) Diluted	(18.70)	198.16	(3.22)	270.42	31.98



Notes :	
1	The above financial results of Gold Rock Investments Limited (hereinafter referred to as "the Company") for the quarter and year ended As on March 31, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 30th May, 2025 and are reviewed by the statutory auditors of the company pursuant to the requirement of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by SEBI from time to time.
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	During the review of year end result, the Company recorded a one-time profit amounting to Rs. 1976.45 lakhs from the sale of its long-term investments and contributing to increased earnings per share (Basic and Diluted) which is calculated on the basis of net profit after tax divided by number of shares. This profit/gain is non-recurring in nature and does not reflect ongoing operational performance.
6	Each investment is reviewed based on its merit and relevance in the evolving financial landscape, and appropriate action or intimation is initiated as necessary.
7	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.
8	Figures for the previous quarter/year to date been regrouped / recomputed, wherever necessary to conform to the current quarter/year's presentation.

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



Alok Mukherjee
Managing Director
(DIN-00186055)



Place : Mumbai
Date : 30.05.2025

GOLD ROCK INVESTMENTS LIMITED**Statement of Audited Standalone Assets and Liabilities**

CIN No:-L65990MH1978PLC020117

(All amount are in Rs. Lakhs)

Particulars	As at 31st March, 2025 (Audited)	As at 31st March, 2024 (Audited)
ASSETS		
(1) Financial Assets		
(a) Cash and Cash Equivalents	81.60	50.22
(b) Bank Balances other than (a) above	3,270.65	3,541.56
(c) Derivative financial instruments	-	-
(d) Trade Receivables	-	-
(e) Loan Receivables	33.18	65.24
(f) Investments	11,933.05	10,187.42
(g) Other Financial Assets	41.19	19.65
Total Financial Assets	15,359.68	13,864.08
(2) Non-Financial Assets		
(a) Inventories	-	-
(b) Current Tax Assets (Net)	39.75	60.67
(c) Deferred Tax Assets (Net)	-	-
(d) Investment Property	-	-
(e) Biological assets other than bearer plants	-	-
(f) Property, Plant and Equipment	123.66	140.24
Total Non-Current Assets	163.41	200.91
Total Assets	15,523.09	14,064.99
LIABILITIES AND EQUITY		
(1) Financial Liabilities		
(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	7.55	9.11
(c) Debt Securities	-	-
(d) Borrowings (Other than Debt Securities)	71.06	113.49
(e) Deposits	-	-
(f) Subordinated Liabilities	-	-
(g) Other Financial Liabilities	411.25	476.98
Total Financial Liabilities	489.86	599.57
(2) Non-Financial Liabilities		
(a) Provisions	-	-
(b) Deferred Tax Liabilities (Net)	2.76	2.19
(c) Other non-financial liabilities	-	-
Total Non-Financial Liabilities	2.76	2.19
(3) Equity		
(a) Equity Share Capital	78.56	78.56
(b) Other Equity	14,951.91	13,384.67
Total Equity	15,030.47	13,463.23
Total Liabilities and Equity	15,523.09	14,064.99



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 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 year ended 31st March, 2025
4	The above financial results for the Quarter and year ended 31st March, 2025 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 30th May, 2025.
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	Each investment is reviewed based on its merit and relevance in the evolving financial landscape, and appropriate action or intimation is initiated as necessary.
7	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.
8	Previous period Figures has been regrouped / recomputed, wherever necessary.

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


Alok Mukherjee
Managing Director
(DIN-00186055)

Place : Mumbai
Date : 30.05.2025

GOLD ROCK INVESTMENTS LIMITED**Audited Standalone Statement of Cash Flows**

CIN No:-L65990MH1978PLC020117

(All amount are in Rs. Lakhs)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Cash Flow from Operating Activities		
Net profit / (loss) before tax	2,349.50	328.07
Adjustment for :		
Dividend Income	(47.11)	(52.78)
Interest Received	(434.37)	(324.11)
Depreciation and Amortisation	16.58	15.52
Finance Cost	10.17	8.31
Loss / (Profit) on Sale of Investment	(2,041.03)	(78.39)
Loan Written Off	-	-
Other Comprehensive Income	(619.04)	3,009.89
OCI Tax Liabilities Expenses	61.90	(300.99)
Loss / (Profit) on Sale of Fixed Assets	-	(4.31)
Operating cash flow before changes in working capital	(703.40)	2,601.21
Changes in Working Capital:		
Loan Receivables	32.06	(5.05)
Other Current Assets	(21.55)	(18.94)
Other Short term Borrowings	(42.43)	24.49
Other Current Liabilities	(0.99)	8.65
Other Financial Liabilities	(65.73)	309.15
Net cash generated from operations before tax	(802.03)	2,919.50
Taxation	(225.12)	(76.82)
Net Cash from/(used) in Operating Activities (A)	(1,027.15)	2,842.69
Cash Flow from Investing Activities		
(Purchase)/Sale of Fixed Assets	-	(42.00)
(Purchase)/Sale of Investments	(323.64)	32.48
Through OCI effect	619.04	(3,009.89)
Movement of Loans and Advances	-	-
Interest Received (net)	434.37	324.11
Dividend Income	47.11	52.78
Net Cash used in Investing Activities (B)	776.88	(2,642.52)
Cash Flow from Financing Activities		
Other Non Current Assets	20.92	8.61
Short-term Borrowings	-	-
Interest Paid	(10.17)	(8.31)
Net Cash generated from Financing Activities (C)	10.75	0.29
Net Increase/(Decrease) in Cash & Cash Equivalents during the Year (A+B+C)	(239.52)	200.46
Add: Cash & Cash Equivalents as at beginning of the Year	3,591.78	3,391.32
Cash & Cash Equivalents as at the end of the Year	3,352.26	3,591.78
Cash in hand	0.92	0.92
Balances with scheduled Banks		
- In Current Accounts	80.69	49.30
- In Fixed Deposits	3,270.65	3,541.56
Cash & Cash Equivalents	3,352.26	3,591.78

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



Alok Mukherjee
Managing Director
(DIN-00186055)



Place : Mumbai
Date : 30.05.2025

RAJEEV SHARMA & ASSOCIATES

CHARTERED ACCOUNTANTS

1014-15-16, BHUTANI CITY CENTER OFFICE TOWER, SECTOR 32, NOIDA, 201301

Phone : 0120-4128445, E-mail : rsassociatesnoida@gmail.com

Independent Auditors Review Report on the Quarterly and year to date Audited Standalone Financial results of the company pursuant to the regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Gold Rock Investments Limited

1. Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Gold Rock Investments Limited (the "Company") for the quarter ended March 31, 2025 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/CMD 1/44/2019 dated March 29, 2019 ('the Circular').

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i) is presented in accordance with the requirement of the Listing Regulation in this regard; and
- ii) give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibility for the Standalone financial statements

The statement has been prepared on the basis of standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives true and fair view of the net profit, other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act read with the relevant rules issued thereunder and in compliance with Regulation 33 of the Listing Regulations. The responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

4. Auditor's Responsibilities for the Audit of the standalone financial statements

Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error. and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform

audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and _ the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (1) planning the scope of our audit work and in evaluating the results of our work; and (11) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

5. Other Matters

The Statement includes the results of for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **Rajeev Sharma & Associates**
Chartered Accountants


CA Kshitij Sharma
Partner
M. No. 432185
Date: 30.05.2025
UDIN: 25432185BMKWWL1177



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 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2025

All amounts are in Rs. Lakhs (except EPS)

CONSOLIDATED					
Particulars	Quarter ended			Year Ended	
	31-March-2025 (Audited)	31-Dec-2024 (Unaudited)	31-March-2024 (Audited)	31-March-2025 (Audited)	31-March-2024 (Audited)
Revenue From Operations					
(a) Interest Income	125.87	110.54	71.94	436.58	324.86
(b) Dividend Income	0.82	6.62	8.77	47.34	53.59
(c) Profit on Sale of Fixed Assets	-	-	1.40	-	6.45
(d) Profit on Sale of Investments	11.78	15.87	27.73	68.32	17.33
(e) Profit on Sale of Long Term Investments* (Please see note 5)	-	1464.26	-	1,976.45	63.81
Total Revenue from Operations	138.47	1,597.30	109.84	2,528.69	466.04
Other Income	-	-	-	-	-
Total Income	138.47	1,597.30	109.84	2,528.69	466.04
Expenses					
(a) Finance cost	1.63	4.31	3.38	10.17	8.31
(b) Employees benefit expense	10.94	10.96	5.80	41.84	27.81
(c) Depreciation and amortization expense	7.04	4.13	7.68	19.48	18.42
(d) Other expense	36.62	21.42	30.79	99.61	67.34
(e) Corporate social responsibility expenses	7.63	-	8.02	7.63	8.02
Total Expenses	63.86	40.83	55.68	178.74	129.90
Profit Before Tax	74.61	1,556.47	54.16	2,349.95	336.14
Less: Tax expense					
(a) Current Year Tax	225.00	-	76.30	225.00	76.30
(b) MAT Credit Entitlement	-	-	-	-	-
(c) Earlier Year Tax	(1.75)	-	-	(1.75)	-
(d) Deferred Tax	0.57	-	1.82	0.57	1.82
Total Tax Expenses	223.82	-	78.12	223.82	78.12
Profit After Tax	(149.21)	1,556.47	(23.96)	2,126.13	258.02
Minority Interest	0.29	-	0.88	0.29	0.88
Profit After Tax (A)	(149.50)	1,556.47	(24.83)	2,125.84	257.14
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	(845.54)	(2,353.76)	824.05	(619.23)	3,010.51
(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	84.62	235.34	(82.40)	61.92	(301.05)
Other Comprehensive Income (B)	(760.92)	(2,118.42)	741.65	(557.31)	2,709.46
Total Comprehensive Income (A+B)	(910.42)	(561.95)	716.81	1,568.53	2,966.60
Paid-up equity share capital (Face value of Rs. 10/- each)	78.56	78.56	78.56	78.56	78.56
Reserves excluding Revaluation Reserves	-	-	-	-	-
Earnings per share* (Please see note 5)	-	-	-	-	-
(of Rs. 10/- each) (not annualised for the Quarter)					
(a) Basic	(19.03)	198.13	(3.16)	270.64	32.84
(b) Diluted	(19.03)	198.13	(3.16)	270.64	32.84



Notes :	
1	The above audited financial results of Gold Rock Investments Limited (hereinafter referred to as "the Company") for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30th May, 2025 and are reviewed by the statutory auditors of the company pursuant to the requirement of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by SEBI from time to time.
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	During the quarter under review, the Company recorded a one-time profit amounting to Rs. 1976.45 lakhs from the sale of its long-term investments which is contributing to increased earnings per share (Basic and Diluted) which is calculated on the basis of net profit after tax divided by number of shares.. This profit/gain is non-recurring in nature and does not reflect ongoing operational performance.
6	Each investment is reviewed based on its merit and relevance in the evolving financial landscape, and appropriate action or intimation is initiated as necessary.
7	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.
8	The Consolidated financial results include the financial results of the Company, its subsidiary namely Seattle Online Private Limited
9	Figures for the previous quarter/year to date been regrouped / recomputed, wherever necessary to conform to the current quarte/year's presentation.

Place : Mumbai.
Date : 30.05.2025

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


Alok Mukherjee
Managing Director
(DIN-00186055)



GOLD ROCK INVESTMENTS LIMITED**AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025**

CIN No:-L65990MH1978PLC020117

(All amounts are in Rs. Lakhs)

Particulars	As at 31st March, 2025 (Audited)	As at 31st March, 2024 (Audited)
ASSETS		
(1) Financial Assets		
(a) Cash and Cash Equivalents	92.21	78.79
(b) Bank Balances other than (a) above	3,302.12	3,570.26
(c) Derivative financial instruments	-	-
(d) Receivables	-	-
(e) Loan Receivables	34.53	65.44
(f) Investments	11,670.85	9,929.49
(g) Other Financial Assets	42.88	1.09
Total Financial Assets	15,142.60	13,645.07
(2) Non-Financial Assets		
(a) Inventories	-	-
(b) Current Tax Assets (Net)	42.33	61.06
(c) Deferred Tax Assets (Net)	-	-
(d) Investment Property	-	-
(e) Biological assets other than bearer plants	-	-
(f) Property, Plant and Equipment	249.38	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	-	-
Total Non-Financial Assets	359.18	397.40
Total Assets	15,501.78	14,042.46
LIABILITIES AND EQUITY		
(1) Financial Liabilities		
(a) Derivative financial instruments	-	-
(b) Payables	-	-
(I) Trade Payables	-	-
(II) Other Payables	8.03	9.04
(c) Debt Securities	-	-
(d) Borrowings (Other than Debt Securities)	71.06	113.49
(e) Deposits	-	-
(f) Subordinated Liabilities	-	-
(g) Other Financial Liabilities	411.45	477.20
Total Financial Liabilities	490.53	599.72
(2) Non-Financial Liabilities		
(a) Provisions	-	-
(b) Deferred Tax Liabilities (Net)	2.76	2.19
(c) Other non-financial liabilities	-	-
Total Non-Current Liabilities	2.76	2.19
(3) Equity		
(a) Equity Share Capital	78.56	78.56
(b) Other Equity	14,943.89	13,376.25
(c) Minority Interest	(13.96)	(14.25)
Total Equity	15,008.49	13,440.55
Total Liabilities and Equity	15,501.78	14,042.46



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 year ended 31st March , 2025.
4	The above financial results for the quarter and Year ended 31st March, 2025 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 30th May, 2025
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	Each investment is reviewed based on its merit and relevance in the evolving financial landscape, and appropriate action or intimation is initiated as necessary.
7	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.
8	The Consolidated financial results include the financial results of the Company, its subsidiary namely Seattle Online Private Limited
9	Previous period Figures has been regrouped / recomputed, wherever necessary.

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


Alok Mukherjee
Managing Director
(DIN-00186055)

Place : Delhi
Date : 30.05.2025

GOLD ROCK INVESTMENTS LIMITED

AUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2025

CIN No:-L65990MH1978PLC020117

(All amounts are in Rs. Lakhs)

Particulars	As at 31st March, 2025 (Audited)	As at 31st March, 2024 (Audited)
Cash Flow from Operating Activities		
Net profit / (loss) before tax	2,349.95	336.14
Adjustment for :		
Dividend Income	(47.34)	(53.59)
Interest Received	(436.58)	(324.86)
Depreciation and Amortisation	19.48	18.42
Finance Cost	10.17	8.31
Loss / (Profit) on Sale of Investment	(2,044.77)	(81.15)
Other Comprehensive Income	(619.23)	3,010.51
OCI Tax Liabilities Expenses	61.92	(301.05)
Loss / (Profit) on Sale of Fixed Assets	-	(4.31)
Changes in accounting policy or prior period errors	-	0.90
Operating cash flow before changes in working capital	(706.40)	2,609.33
Changes in Working Capital:		
Loan Receivables	30.91	(5.25)
Other Financial Assets	(41.79)	(0.39)
Other Short term Borrowings	(42.43)	24.49
Other Financial Liabilities	(0.44)	6.59
Other Current Liabilities	(65.75)	309.21
Net cash generated from operations before tax	(825.90)	2,943.98
Taxation	(223.82)	(78.12)
Net Cash from/(used) in Operating Activities (A)	(1,049.72)	2,865.86
Cash Flow from Investing Activities		
(Purchase)/Sale of Fixed Assets	-	(42.00)
(Purchase)/Sale of Investments	(316.72)	40.69
Through OCI Effect	619.23	(3,010.51)
Interest Received (net)	436.58	324.86
Dividend Income	47.34	53.59
Net Cash used in Investing Activities (B)	786.43	(2,633.39)
Cash Flow from Financing Activities		
Other Non Current Assets	18.73	9.60
Interest Paid	(10.17)	(8.31)
Net Cash generated from Financing Activities (C)	8.56	1.28
Net Increase/(Decrease) in Cash & Cash Equivalents during the Year (A+B+C)	(254.72)	233.76
Add: Cash & Cash Equivalents as at beginning of the Year	3,649.05	3,415.29
Cash & Cash Equivalents as at the end of the Year	3,394.33	3,649.05
Cash in hand	1.65	1.63
Balances with scheduled Banks		
- In Current Accounts	90.56	77.16
- In Fixed Deposits	3,302.12	3,570.26
Cash & Cash Equivalents	3,394.33	3,649.05

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


Alok Mukherjee
Managing Director
(DIN-00186055)

Place : Mumbai

Date : 30.05.2025

RAJEEV SHARMA & ASSOCIATES

CHARTERED ACCOUNTANTS

1014-15-16, BHUTANI CITY CENTER OFFICE TOWER, SECTOR 32, NOIDA, 201301

Phone : 0120-4128445, E-mail : rsassociatesnoida@gmail.com

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of Gold Rock Investments Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors,
Gold Rock Investments Limited

1. Opinion

We have audited the accompanying statement of quarterly and year to date 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 year ended March 31, 2025 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').

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- includes the results of the following entity:-

Subsidiary
Seattle Online Private Limited

- is presented in accordance with the requirements of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss, other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated financial statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code

of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibility for the Standalone financial statements

The statement has been prepared on the basis of consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives true and fair view of the net profit, other comprehensive income and other financial information of the Group in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act read with the relevant rules issued thereunder and in compliance with Regulation 33 of the Listing Regulations.

The responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

4. Auditor's Responsibilities for the Audit of the Consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error. and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

5. Other Matters

The Statement includes the results of for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date up to the end of third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **Rajeev Sharma & Associates**
Chartered Accountants


CA Kshitij Sharma
Partner
M. No. 432185
Date: 30.05.2025
UDIN: 25432185BMKWWM2243



GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Regd. Off.: 507, 5th Floor, Plot No. 31, I, 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

Date: 30th May, 2025

To,
The Manager,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Security Code: 501111

Dear Sir/Madam,

**Subject: Declaration in respect of Unmodified Opinion on Audited Financial Statements
(Standalone and Consolidated) for the Financial Year ended March 31, 2025**

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended by the SEBI ((Listing Obligations and Disclosures Requirements) Amendment Regulations, 2016 vide Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016. We hereby declare and confirm that the Statutory Auditors of the Company viz. M/s Rajeev Sharma & Associates, Chartered Accountants, have issued an Audit Report with Unmodified Opinion (i.e. unqualified) on Audited Financial Statements (Standalone and Consolidated) of the Company for the year ended March 31, 2025.

We request you to kindly take note of the same.

Thanking you,

Yours faithfully,

For Gold Rock Investments Limited



Jitendra Kumar Srivastava
Chief Financial Officer

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

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

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

Disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are as under.

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

Sr. No.	Particulars	Details of Information
1.	Reason for change	Appointment of Secretarial Auditor of the Company as per the provisions of Section 204 of the Companies Act, 2013 and Regulation 24A of the SEBI (LODR) Regulations, 2015.
2.	Date of Appointment & terms of appointment	May 30, 2025 Mrs. Neha Anup Poddar, Practicing Company Secretaries is appointed as Secretarial Auditors of the Company for first term of five (5) consecutive years from Financial Year 2025-26 to Financial Year 2029-30.
3.	Brief profile	Mrs. Neha Anup Poddar, is practicing CS firm is currently situated at Mumbai which provide consultancy services in the field of Company Law, Securities Laws and Legal. Mrs. Neha Anup Poddar, Proprietor of the Firm is a qualified Company Secretary from the Institute of Company Secretaries of India having Mem. No. A28326. She has over 11 years of experience of working on diversified assignment in the field of Company Secretarial and Legal. She has also completed LLB from Mumbai University.
4.	Disclosure of relationship between Directors (in case of appointment of a director)	Not Applicable

For Gold Rock Investment Limited



Alok Mukherjee
Managing Director
Din: 00186055

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

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

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

Disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are as under;

Re-appointment of Mrs. Neeta Bansal (previously having surname Gupta) Chartered Accountant as an Internal Auditor of the Company.

Sr. No.	Particulars	Details of Information
1.	Reason for change	Re-appointment of Internal Auditor of the Company as per the provision of Section 138 of the Companies Act, 2013 read with Companies Rules, 2014
2.	Date of Re-appointment & terms of appointment	May 30, 2025 For the Financial Year 2025-26
3.	Brief profile	Mrs. Neeta Bansal, proprietor of M/s Neeta Bansal & Associates is a qualified Chartered Accountant from the Institute of Chartered Accountant of India. The firm specializes in Audit & Assurance Services and provides Accounting, management, Taxation & Company Law related Services since 2020.
4.	Disclosure of relationship between Directors (in case of appointment of a director)	Not Applicable

For Gold Rock Investment Limited


Alok Mukherjee
Managing Director
Din: 00186055

