

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Regd. Off.: 508, 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

Date: September 04, 2026

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

Security Code: 501111

Sub: Submission of 48th Notice & Annual Report of Gold Rock Investments Limited for the Financial Year 2025-26

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Annual Report of Gold Rock Investments Limited for the Financial Year 2025-26, along with the Notice of the 48th Annual General Meeting ("AGM") of the Company.

The Notice of the 48th AGM and the Annual Report for the Financial Year 2025-26 are being sent to the Members of the Company in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Annual Report along with the Notice of the 48th AGM is also available on the website of the Company at: <https://www.goldrockinvest.in/>

The 48th Annual General Meeting of the Company is scheduled to be held on Wednesday, September 30, 2026 at 11:00 A.M. at Rohit Chamber, Ground Floor, Janmabhoomi Marg, Kala Ghoda, Fort, Mumbai, Maharashtra 400001.

You are requested to kindly take the above information on record.

Thanking you,

For GOLD ROCK INVESTMENTS LIMITED


Alok Mukherjee
Managing Director

Din: 00186055

Encl.: As Above



1. National Securities Depository Limited, Trade World, 4th Floor, Kamala Mill Compound, Senapati Bapat Marg, Lower Parel, Mumbai – 400013
2. Alankit Assignments Limited| Alankit House| 4E/2 Jhandewalan Extension New Delhi - 110055, INDIA

ANNUAL REPORT

2025-26



GOLD ROCK INVESTMENTS LIMITED

INDEX

PARTICULARS	PAGE NO.
CORPORATE INFORMATION	1
AGM NOTICE	3
DIRECTOR'S REPORT	22
MANAGEMENT DISCUSSION & ANALYSIS REPORT	47
REPORT ON CORPORATE GOVERNANCE	58
CERTIFICATE OF NON-DISQUALIFICATION	79
CERTIFICATE OF CORPORATE GOVERNANCE	81
CEO-CFO CERTIFICATION	83
STANDALONE AUDIT REPORT FOR FINANCIAL YEAR 2025-26	86
STANDALONE BALANCESHEET FOR FINANCIAL YEAR 2025-26	99
STANDALONE PROFIT AND LOSS FOR FINANCIAL YEAR 2025-26	100
STANDALONE CASH FLOW STATEMENT FOR FINANCIAL YEAR 2025-26	101
STANDALONE NOTES TO ACCOUNTS FOR FINANCIAL YEAR 2025-26	102

CORPORATE INFORMATION

COMMITTEES OF THE BOARD

BOARD OF DIRECTORS

MR. ALOK MUKHERJEE

Managing Director

MS. KOMAL MUNDHRA

Non-Executive – Women Independent Director

MR. AJAY VERMA

Non-Executive – Independent Director

MR. SANJEEV KUMAR JAIN

NON-EXECUTIVE DIRECTOR

MR. J. K. SRIVASTAVA

Chief Financial Officer

MS. POOJA SOLANKI

*Company Secretary and
Compliance Officer*

AUDITORS

M/s Rajeev Sharma & Associates.

Chartered Accountant

1014-15-16, 10th Floor, Logix Office Tower,

City Centre, Sector 32,

Noida Uttar Pradesh-201305

AUDIT COMMITTEE

Mr. S. C. Aythora – Chairperson (Cessation as on (05/09/2025)

Ms. Komal Mundhra – Chairperson (Appointed 05/09/2025)

Mr. Alok Mukherjee – Member

Mr. Ajay Verma – Member (Appointed as on 05/09/2025)

NOMINATION AND REMUNERATION COMMITTEE

Ms. Komal Mundhra – Chairperson

Mr. S. C. Aythora – Member (Cessation as on
(05/09/2025)

Mr. Ajay Verma (Appointed as on
05/09/2025)

Mr. Sanjeev Kumar Jain- Member

SHARE TRANSFER AND STAKEHOLDERS RELATIONSHIP COMMITTEE

Mr. S C Aythora – Chairperson (Cessation 05/09/2025)

Ms. Komal Mundhra – Chairperson (w.e.f. 05/09/2025 to
12/11/2025), thereafter Member.

Mr. Alok Mukherjee – Member (Cessation 12/11/2025)

Mr. Sanjeev Kumar Jain – Member

Mr. Ajay Verma – Chairperson (Appointed 12/11/2025)

BANKERS

HDFC BANK LIMITED

KOTAK MAHINDRA BANK

CANARA BANK

REGISTRAR AND TRANSFER AGENT

Alankit Assignments Limited

Alankit House, 4E/2 Jhandewalan Extension, New Delhi-110055 India

(B) +91-11-4254 1234 / D) \ (F) +91-11-42541201 +91-11-2355 2001, (W) info@alankit.com

E-mail: rtaele@alankit.com

REGISTERED OFFICE

508, 5th Floor, Plot no.31, 1 Sharda Chamber, Narsi Natha Street, Bhat Bazar, Chinchbunder, Masjid, Mumbai-400009. Maharashtra Tel. No: 022-49734998

Email: goldrockinvest@yahoo.co.in

CIN: L65990MH1978PLC020117

Website: www.goldrockinvest.in

BRANCH OFFICE

Kanpur: 113/181, Swaroop Nagar, Kanpur (U.P.), Pin -208002.

Delhi: - 211-A, 2nd Floor, Triveni Complex, E-10-12, Jawahar Park, Laxmi Nagar, Delhi-110092

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Regd. Off.: 508, 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

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 48th Annual General Meeting of the Members of **Gold Rock Investments Limited (CIN: L65990MH1978PLC020117)** will be held on Wednesday, September 30, 2026 at 11.00 A.M. at Rohit Chamber, Ground Floor, Janmabhoomi Marg, Kala Ghoda, Fort, Mumbai, Maharashtra 400001 to transact the following businesses: -

ORDINARY BUSINESS: -

1. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon.
2. To appoint a Director in place of Mr. Alok Mukherjee (DIN 00186055), who retires by rotation and being eligible, offers himself for reappointment.

By Order of the Board
For **Gold Rock Investments Limited**

Alok Mukherjee
Managing Director
DIN: - 00186055

Place: Mumbai
Date: 04.09.2026

Registered Office:
508, 5th Floor, Plot no. 31,
1 Sharda Chamber Narsi Natha Street, Bhat Bazaar,
Masjid, Chinchbunder, Mumbai – 400 009
Maharashtra
Phone – 022- 49734998

NOTES:

1. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint one or more proxy(ies) to attend and vote instead of himself/herself, and a proxy so appointed need not be a member of the Company. The proxy, in order to be effective, must be received at the Company's registered office not less than 48 hours before the commencement of the meeting. Only duly filled, signed, and stamped proxy forms will be considered valid.
2. A member entitled to attend and vote at the Annual General Meeting (AGM) of the company may appoint a proxy to attend and, on a poll, vote instead of himself/herself. A Proxy need not be a member of the Company. The instrument appointing the proxy should be deposited at the Registered Office of the Company not less than forty-eight hours before commencement of the AGM. Proxies submitted on behalf of companies, societies, etc., must be supported by an appropriate resolution/authority, as applicable. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person shall not act as a proxy for more than 50 (fifty) members and holding in aggregate not more than 10% (ten percent) of the total share capital of the Company, However, a single person may act as a proxy for a member holding more than 10% (ten percent) of the total share capital of the Company provided that such person shall not act as a proxy for any other person.
3. Relevant documents referred to in the accompanying Notice are available for inspection at the Registered Office of the Company during business hours on all days except Saturdays, Sundays and other Public Holidays upto the date of the AGM.
4. Additional information pursuant to Regulations 36 of the Listing Regulations and Secretarial Standards on General Meetings issued by the Institute of Company Secretaries of India, in respect of a director seeking appointment and re-appointment at this AGM are also annexed.
5. In accordance with Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Annual Report for the Financial Year 2025–2026 is being sent by electronic mode to those Members whose e-mail addresses are registered with the Company or the National Securities Depository Limited ("NSDL")/Central Depository Services (India) Limited ("CDSL"). Further, a letter containing the web-link, including the exact path, where the complete Annual Report is available, is being sent to those Members whose e-mail addresses are not registered. Members who so desire may obtain a hard copy of the Annual Report upon making a request to the Company. The Notice of the AGM along with the Annual Report is also available on the website of the Company and on the website of BSE Limited at www.bseindia.com.
6. In accordance with the MCA Circulars, the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and Register of Contract or Arrangements, in which directors, are interested, maintained under Section 189 of the Companies Act, 2013 along with relevant documents referred to in this Notice of AGM and Annexures will be available for inspection on the date of AGM and shall remain

open and be accessible to any Member upto the date of AGM. Member desiring inspection of statutory registers and other relevant documents may send their request in writing to the Company at goldrockinvest@yahoo.co.in.

7. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date i.e. September 23, 2026 only shall be entitled to avail the facility of remote e-voting, as well as voting at the meeting.
8. Members are requested to hand over the enclosed Attendance Slip, duly signed in accordance their specimen signature(s) registered with the Company for admission to the meeting hall where the AGM is proposed to be held.
9. Corporate Members intending to send their authorized representative(s) to attend the Annual General Meeting are requested to forward a certified copy of Board Resolution authorizing their representative to attend and vote at the Annual General Meeting either to the Company in advance or submit the same at the venue of the General Meeting.
10. **DEMATERIALISATION OF SHARES AND KYC REQUIREMENTS**

SEBI, vide its Notification No. **SEBI/LAD-NRO/GN/2018/24 dated June 08, 2018**, as further amended vide Notification No. **SEBI/LAD-NRO/GN/2018/49 dated November 30, 2018**, mandated that requests for transfer of securities, except in cases of transmission or transposition of securities, shall not be processed unless the securities are held in dematerialised form with the depositories. Accordingly, the Company has stopped accepting any fresh lodgement of transfer of shares in physical form. Members holding shares in physical form are advised to avail the facility of dematerialisation of their shareholding.

Further, SEBI, vide its Circular No. **SEBI/HO/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022**, mandated that listed companies shall issue securities in dematerialised form only while processing service requests relating to issue of duplicate securities certificate, claim from unclaimed suspense account, renewal/exchange of securities certificate, endorsement, sub-division/splitting of securities certificate, consolidation of securities certificates/folios, transmission and transposition. Accordingly, Members are requested to submit their service requests in the prescribed **Form ISR-4**, duly filled in and signed, to the Company's Registrar and Transfer Agent ("RTA"). The prescribed forms are available on the website of the RTA at www.alankit.com. Members may note that service requests can be processed only after the respective folio is KYC compliant. Members may contact the Company or the RTA for any assistance in this regard.

Members are further advised to dematerialise their physical shareholding to eliminate the risks associated with holding physical securities and to avail the various benefits of dematerialisation.

Further, pursuant to the applicable SEBI circulars relating to updation of KYC details, Members holding shares in physical form are requested to ensure that their PAN, KYC details and nomination details are duly updated with the Company/RTA. The prescribed forms, including **Form ISR-1, ISR-2, ISR-3 and SH-13**, are available on the Company's website. Members are requested to complete the requisite KYC formalities within the timelines prescribed by SEBI.

11. Mandatory Registration of Nomination (Form SH-13 / SH-14):

In terms of Section 72 of the Companies Act, 2013, read with applicable SEBI guidelines, members holding shares in physical form are requested to register their nomination by submitting **Form SH-13** to the Company's RTA, M/s. Alankit Assignments Limited. Any subsequent cancellation or variation of an existing nomination should be intimated using **Form SH-14**. Members holding shares in dematerialised form may approach their respective Depository Participants (DPs) for registration or modification of nomination details.

12. **Registration of Email Addresses:** Members who have not registered their email addresses are requested to register the same to receive all communications, including Annual Reports and Notices, electronically. Members holding shares in physical form may intimate their email details to the Company's RTA, M/s. Alankit Assignments Limited, while demat holders should update the same with their respective Depository Participants (DPs).

13. Pursuant to Sections 124 and 125 of the Companies Act, 2013 relating to transfer of unpaid or unclaimed dividend and shares to the Investor Education and Protection Fund were not applicable to the Company, as the Company has not declared or paid any dividend in the past and, consequently, there was no amount lying in the Unpaid Dividend Account or any shares liable to be transferred to the Investor Education and Protection Fund.

14. The route map showing directions to reach the venue of the 48th Annual General Meeting is annexed herewith.

15. GREEN INITIATIVE:

In support of the Green Initiative, the Annual Report for FY 2025-26, Notice and instructions for E-Voting along with the Attendance Slip and Proxy Form are being sent by electronic mode only to those Members whose e-mail addresses are registered with the Company /DP for communication purposes unless any Member has specifically requested for a hard copy of the same. For Members who have not registered their e-mail addresses, letter providing the web-link, including the exact path, where complete details of the Annual Report is available is being sent. Members may also note that Notice and the Annual Report are also available for download from the website of the Company: <http://www.goldrockinvest.in>.

Members holding shares in electronic mode are requested to intimate any change in their address or bank mandates to their DPs with whom they are maintaining their demat accounts. Members holding shares in physical mode are requested to advise any change in their address or bank mandates to the Company/Company's Registrar and Transfer Agents, i.e. M/s. Alankit Assignments Limited.

16. E-VOTING:

Pursuant to the provisions of Section 108 of the Companies Act, 2013, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended and Regulation 44 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, (as amended), the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the company has entered into an agreement with NSDL for facilitating voting thorough electronic means, as the authorized e-voting agency.

The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by NSDL. The members holding shares either in physical or dematerialized form, as on the cut-off date i.e. **Wednesday, September 23, 2026**, shall be entitled to exercise their right to vote by electronic means on any or all of the businesses specified in the accompanying Notice. The Remote e-voting commences on **Sunday, September 27, 2026 at 9:00 a.m. and ends on Tuesday, September 29, 2026 at 5:00 p.m.** E-voting module shall be disabled by NSDL for voting thereafter. A person who is not a member as on the cut-off date should treat this notice for information purpose only.

In terms of the Companies (Management and Administration) Rules, 2014 with respect to the Voting through electronic means, the Company is also offering the facility for voting by way of physical ballot at the AGM. The Members attending the AGM shall note that those who are entitled to vote but have not exercised their right to vote by Remote e-voting, may vote at the AGM through physical ballot for all the businesses specified in this Notice. The Members who have exercised their right to vote by Remote e-voting may attend the AGM but shall not be eligible to vote at the AGM and their vote, if cast at the Meeting, shall be treated as invalid. The voting rights of the Members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date i.e. **September 23, 2026**.

The Company has engaged the services of NSDL as the Agency to provide e-voting facility.

The Board of Director has appointed, DMK Associates Company Secretaries in Practice, as the Scrutinizer to scrutinize the voting through Remote e-voting and voting process at the AGM in a fair and transparent manner.

The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes during the AGM, thereafter, unblock the votes cast through remote e-voting and make, not later than two working days of conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same

The result declared along with Scrutinizer's Report, will be placed on the Company's website www.goldrockinvest.in and NSDL'S Website www.nsdl.com immediately after the results are declared by Chairman or any other person authorized by the chairman and same shall simultaneously be communicated to BSE Limited where the securities of the Company are listed. The result shall also be displayed on the Notice Board at the Registered Office of the Company.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

The remote e-voting period begins on Sunday, September 27, 2026 at 9:00 A.M. and ends on Tuesday, September 29, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e.) i.e. Wednesday September 23, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, September 23, 2026

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services

	under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 4. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store   Google Play 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.

	2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdsllndia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdsllndia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company

	For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***
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5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email IDs are not registered.
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "**Forgot User Details/Password?**" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to deepak.kukreja@dmkassociates.in with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on: 022 - 4886 7000 or send a request to Sagar S. Gudhate, Assistant Vice President at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to goldrockinvest@yahoo.co.in
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to goldrockinvest@yahoo.co.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

By Order of the Board
For **Gold Rock Investments Limited**

Alok Mukherjee
Managing Director
DIN: - 00186055

Place: Mumbai
Date: 04.09.2026

In pursuance of Regulation 36 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings (SS-2) detail in respect of Director seeking Appointment/Re-appointment at the 48th Annual General Meeting is furnished below:

Nature of Information	Item No. 02
Name of the Director	Mr. Alok Mukherjee
Director Identification Number	00186055
Nationality	Indian
Date of Birth and Age	17/07/1959 67 years
Qualifications	BCOM, MBA
Date of First Appointment on the Board	21/04/2021
Experience and Expertise	Spearheaded many e-governance projects in India and helped the company in implementing several state-of-the-art biometric and other identity technologies in India across various e-governance programmes, banks, financial institutions and large corporations. Associated with this company as a consultant since 1995. Represented Smart Chip Private Limited in PHD Chamber of Commerce, CII and FICCI. Nominated to Managing Committee Member of PHDCCI and Co-Chair of Telecom Committee of PHDCCI. Nominated as a member of NSEZ Authority by Ministry of Commerce for three years and Advisor to NSEZ Industrial promotion council. Nominated to Central Governing Council of Export Promotion Council for EOUs & SEZs (EPCES) (Set up by: Ministry of Commerce & Industry, Government of India) Astute knowledge of Direct/Indirect tax/GST, Special Economic Zone operation, company legal matters and new business initiatives

Terms and Conditions of Appointment	Mr. Alok Mukherjee was re-appointed as Managing Director of the Company for a period of three (3) years with effect from February 13, 2026 up to February 12, 2029, and is liable to retire by rotation.
Shareholding in the Company (as on 31.03.2026)	14990
Relationship with other Directors / Key Managerial Personnel	Not related to any Director / Key Managerial Personnel
Directorships of other Boards (as on 31.03.2026)	Bankit Technologies Private Limited Inlays India Private Limited Ancuro Technologies Private Limited
Memberships/Chairmanship in other Companies (as on 31.03.2026)	NIL
Listed Entities from which he/she has resigned as Director in past 3 years	NIL
Last drawn remuneration details along with remuneration sought to be paid.	Rs. 3.00 Lakhs Per Annum
Number of Meeting of Board attended during the Year	4 Meetings

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Regd. Off.: 508, 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

BALLOT FORM

1	Name of the Sole / First named Member	
2	Registered Address	
3	Name(s) of the Joint Holder(s), (if any)	
4	Registered Folio No./DP ID No./Client ID No* (*Applicable to investors holding Shares in dematerialized form)	
5	Number of Equity Shares held	
6	EVEN (E-Voting Event Number)	

I/We hereby exercise my/our vote(s) in respect of the Ordinary/Special Resolutions set out in the Notice of the 48th Annual General Meeting of the Company, held on Wednesday, September 30, 2026 at 11.00 A.M (IST) at Rohit Chamber, Ground Floor, Janmabhoomi Marg, Kala Ghoda, Fort, Mumbai, Maharashtra 400001, by conveying my/our assent or dissent to the said

Resolutions by placing the tick (✓) mark at the appropriate box below:

Item No.	Brief Description of Resolution	Type of resolution (I/We assent to the Resolution)	(FOR)	(AGAINST)
1.	To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon.	Ordinary Resolution		
2.	To appoint a Director in place of Mr. Alok Mukherjee (DIN 00186055), who retires by rotation and being eligible, offers himself for reappointment.	Ordinary Resolution		

Date: 30.09.2026

Place: Mumbai

Signature of Member/Power of Attorney Holder/
Authorised Representative

Proxy Form
(Form No. MGT-11)

**[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the
Companies
(Management and Administration) Rules, 2014]**

CIN: L65990MH1978PLC020117

Name of the Company: GOLD ROCK INVESTMENTS LIMITED

Registered office: 508, 5th Floor, Plot No. 31, 1, Sharda Chamber, Narsi Natha Street,
Bhat Bazar Masjid, Chinchbunder, Mumbai-400009

Name & Address of Member	:
Regd. Folio No/Client ID	:
Email Id	:
D.P. ID / Client ID	

I/We, being the member (s) of Equity shares of the above-named Company hereby

Appoint:

1. Name:

Address.....

E-mail Id:.....

Signature..... or failing him/her

2. Name:

Address:.....

E-mail Id:.....

Signature..... or failing him

3. Name:

Address:.....

E-mail Id:.....

Signature..... or failing him

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 48th Annual General Meeting of the Company, to be held on Wednesday, September 30, 2026 at 11.00 A.M. at Rohit Chamber, Ground Floor, Janmabhoomi Marg, Kala Ghoda, Fort, Mumbai, Maharashtra 400001 **and at any adjournment thereof in respect of such resolutions as are indicated below:**

Item No.	Brief Description of Resolution	Type of resolution	(FOR)	(AGAINST)
1.	To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon.	Ordinary Resolution		
2.	To appoint a Director in place of Mr. Alok Mukherjee (DIN 00186055), who retires by rotation and being eligible, offers himself for reappointment.	Ordinary Resolution		

Signed this day of2026.

Signature of Shareholder:

Signature of Proxy holder(s):

**Affix
Revenue
Stamp**

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.

Attendance Slip for attending the 48th Annual General Meeting

Full name of the Member attending.....

Full name of the Joint holder

(To be filled, if first named Joint- holder does not attend meeting)

Name of Proxy

.....
...

(To be filled, if Proxy Form has been duly deposited with the Company) I hereby record my presence at the 48th Annual General Meeting held Wednesday, September 30, 2026 at 11.00 A.M. at Rohit Chamber, Ground Floor, Janmabhoomi Marg, Kala Ghoda, Fort, Mumbai, Maharashtra 400001 .

Folio No.....DP ID No. *.....Client ID

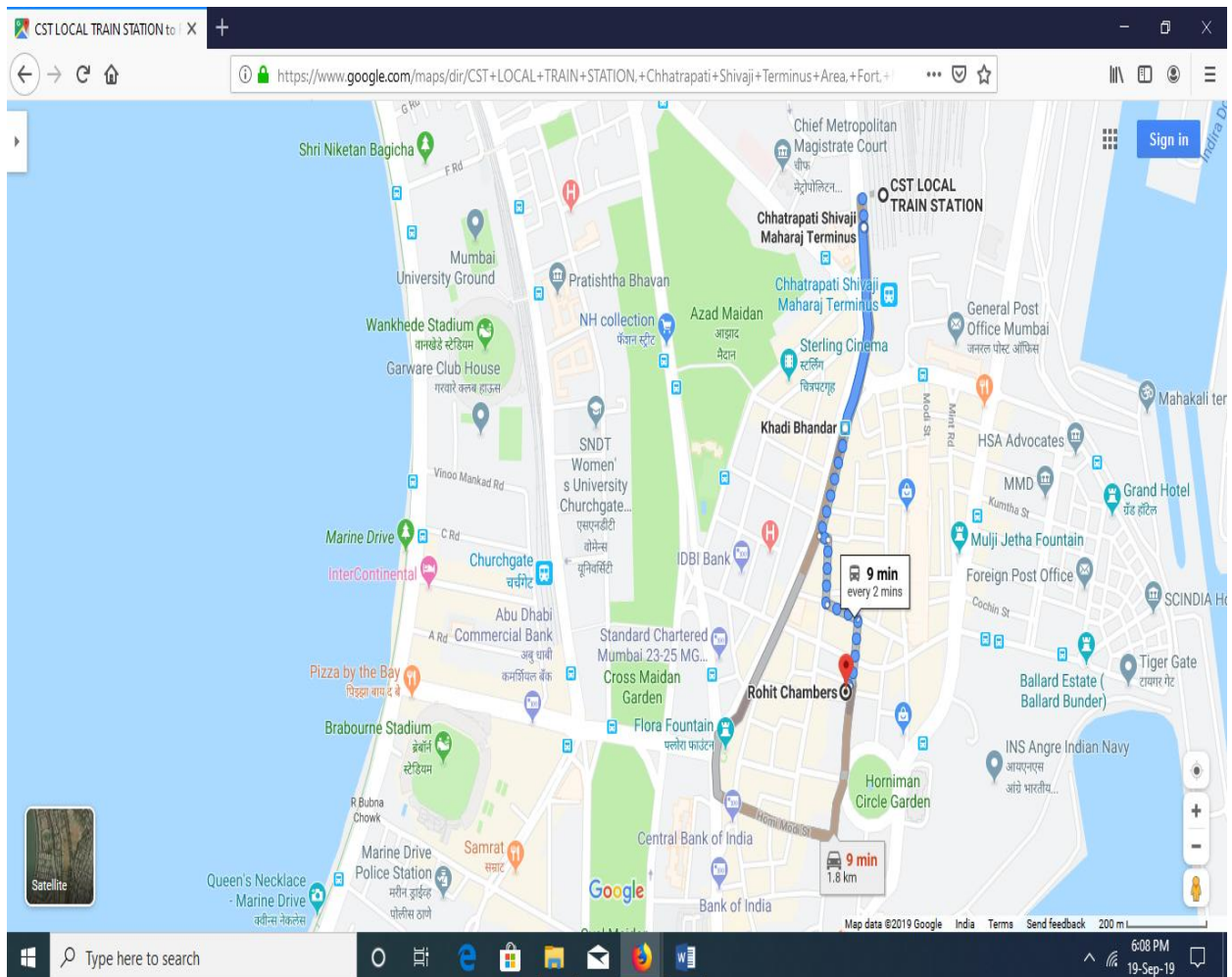
No.*..... *Applicable for Members holding shares in electronic form.

No. of Share(s) held:

Member's / Proxy's Signature

ROUTE MAP TO THE AGM VENUE

AGM Venue: Rohit Chamber, Ground Floor, Janmabhoomi Marg, Kala Ghoda, Fort, Mumbai, Maharashtra 400001.



By Order of the Board

For **Gold Rock Investments Limited**

Alok Mukherjee
Managing Director
DIN: - 00186055

Place: Mumbai
Date: 04.09.2026

Registered Office:
508, 5th Floor, Plot no. 31,
1 Sharda Chamber Narsi Natha Street, Bhat Bazaar,
Masjid, Chinchbunder, Mumbai – 400 009
Maharashtra
Phone – 022- 49734998

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Regd. Off.: 508, 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

DIRECTORS' REPORT 2025-26

To,
The Members of
Gold Rock Investments Limited

Your directors have pleasure in presenting the Forty-eight Annual Report, together with the audited financial statement of the Company for the financial year ended March 31, 2026.

FINANCIAL RESULTS (Under IND-AS)

The annual performance of the Company for the financial year ended March 31, 2026 is summarized below:

(Rupees in lakhs)

Particulars	STANDALONE	
	Year ended March 31, 2026	Year ended March 31, 2025
Total Income	940.84	2522.51
Total Expenses	279.25	173.00
Profit before Tax & Exceptional Item	661.59	2349.50
Less: Exceptional Item	---	---
Profit before tax	661.59	2349.50
Less: Provision for Tax		
- Current Tax	140.85	225.00
- Deferred Tax	0.31	0.57
Income Tax for Earlier Years	(29.71)	(0.44)
MAT Credit Entitlement	0.00	0.00
Profit / (Loss) after Tax	550.14	2124.38
Less: Minority Interest	-	-
Other Comprehensive Income for the year	(1873.58)	(557.14)

Total Comprehensive Income for the year	(1323.44)	1567.24
Basic & diluted	70.03	270.42

PERFORMANCE OVERVIEW AND STATE OF AFFAIRS

In the current Financial Year, your Company earned the gross income of Rs. **940.84** lakhs as against Rs. **2522.51** lakhs in the previous year. The total expenditure during the year under review was Rs. **279.25** lakhs as against Rs. **173.00** lakhs in the previous year. The Net Profit after tax Rs. **550.14** lakhs as against Rs. **2124.38** lakhs in the previous year.

There has been no change in the business of the Company during the financial year ended **March 31, 2026**.

DETAILS OF SUBSIDIARIES/JOINT VENTURE AND ASSOCIATES COMPANY

The Company had a subsidiary, Seattle Online Private Limited ("Seattle"). Seattle completed a rights issue of fully paid-up equity shares and allotted 6,75,000 equity shares to its existing equity shareholders on June 26, 2025.

As the Company held only preference shares in Seattle and did not hold any equity shares, no equity shares were offered or allotted to the Company pursuant to the aforesaid rights issue. Consequently, the Company's shareholding in Seattle was diluted to 6.74% of the total aggregate share capital (equity and preference) of Seattle as on June 26, 2025. Accordingly, the Company's shareholding fell below the threshold prescribed under Section 2(87) of the Companies Act, 2013 for Seattle to qualify as a subsidiary of the Company.

Accordingly, with effect from June 26, 2025, Seattle Online Private Limited ceased to be a subsidiary of the Company. It is further noted that Seattle was not a material subsidiary of the Company.

Pursuant to provisions of Section 129(3) of the Act, a statement containing salient features of the financial statements of the Company's subsidiaries in Form AOC-1 "Annexure-A" is attached to the financial statements of the Company.

During the year under review, the Company had no Joint Venture or Associate Company.

TRANSFER TO RESERVES

The Amount of Rs. 110.03 lakhs have been transferred to NBFC Statutory Reserve as per the provision of RBI Act 1934; it is not proposed to carry amount of profit to any other reserves except the transfer of profit to NBFC Statutory Reserves.

DIVIDEND

The Board does not recommend any dividend for the financial year ended 31st March 2026.

INDIAN ACCOUNTING STANDARD (IND AS)

The Company has adopted Indian Accounting Standard ('IND AS') and accordingly, the financial statements for the year 2025-26 have been prepared in accordance with IND-AS,

prescribed under Section 133 of the Act, read with relevant rules issued there under and the other recognized accounting practices and policies to the extent applicable.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management discussion and Analysis Report for the year under review, as required under Regulation 34(2)(e) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, forms part of this Annual Report. (Annexure-D)

PARTICULARS OF LOANS, GUARANTEE, INVESTMENTS AND SECURITY

The provisions of Section 186 of the Companies Act, 2013, relating to loans and investments are not applicable to the Company as per Section 186(11) of the Act, as the Company is a Non-Banking Financial Company ("NBFC") engaged in the business of acquisition of securities. During the year under review, the Company has not given any guarantee or provided any security.

RBI PRUDENTIAL NORMS

Since the Company does not accept and hold any public deposits and is a non-systemically important non-deposit taking NBFC (having asset size below ₹500 crores), the Non-Banking Financial (Non-Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions, 2007 are not applicable to the Company as regard to capital adequacy requirement.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

In accordance with the provision of the Act, and the Article of Association of the Company, Mr. Alok Mukherjee Director of the Company is liable to retire by rotation at the ensuing Annual General Meeting and, being eligible, offers himself for re-appointment. The Board of Directors, on the recommendation of the Nomination and Remuneration Committee and based on the report of performance evaluation, has recommended his re-appointment. Resolution seeking re-appointment of Mr. Alok Mukherjee along with his profile as required under Regulation 36(3) of SEBI Listing Regulations forms part of the Notice of 48th Annual General Meeting.

During the year under review, Mr. Alok Mukherjee held the position of Managing Director, Mr. Sanjeev Kumar Jain held the position of Non-Executive Director, Ms. Komal Mundhra held the position of Non-Executive Independent Woman Director, Mr. Jitendra Kumar Srivastava held the position of Chief Financial Officer and Ms. Pooja Solanki held the position of Company Secretary and Compliance Officer.

During the year under review, the Board of Directors of the Company appointed **Mr. Ajay Verma (DIN: 08704171)** as a **Non-Executive Independent Director** of the Company for a term of five (5) consecutive years, with effect from **August 14, 2025 up to and including August 13, 2030**, and he shall not be liable to retire by rotation.

Further, **Ms. Komal Mundhra (DIN: 08923682)**, **Non-Executive Independent Woman Director**, was re-appointed for a further term of five (5) consecutive years, with effect from **November 13, 2025 up to and including November 12, 2030**, in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. She shall not be liable to retire by rotation.

Further, **Mr. Alok Mukherjee (DIN: 00186055)** was re-appointed as the **Managing Director of the Company** for a further period of three (3) years, with effect from **February 13, 2026 up to February 12, 2029**, and he shall be liable to retire by rotation

Mr. Sureshchandra Chhanalal Aythora (DIN: 00085407) completed his second consecutive term as an Independent Director of the Company on 30th September, 2025 and, consequently, ceased to hold office as an Independent Director with effect from 30th September, 2025.

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI LODR Regulations.

NUMBER OF MEETINGS

A. BOARD MEETING

During the financial year ended March 31, 2026, 5 (Five) meetings were held. The intervening gap between any two meetings did not exceed the time prescribed under Companies Act, 2013 and the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended. The details of Board Meetings and the attendance of the Directors are provided in the Report on Corporate Governance forming part of this report.

B. AUDIT COMMITTEE

The Board has well-qualified Audit Committee, the composition of which is in line with the requirements of Section 177 of the Companies Act, 2013 read with Regulation 18 of SEBI LODR 2015. All the Members, including the Chairperson of the Audit Committee, are Independent. They possess sound knowledge on Accounts, Audit, Finance, Taxation, Internal Controls etc. The details viz, Composition, number of meetings, dates of meetings and attendance of Directors at such meeting are included in the Corporate Governance Report.

During the year under review all the recommendations made by the Audit Committee were accepted by Board. 5 (Five) Audit Committee Meetings were convened and held during the financial year.

The Company Secretary and Compliance Officer of the Company acts as Secretary of the Committee.

C. NOMINATION AND REMUNERATION COMMITTEE

The Company has duly reconstituted Nomination and Remuneration and Compensation Committee as per the requirements prescribed under the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015

During the year under review 5 (Five) Nomination and Remuneration Committee Meetings were convened and held during the financial year.

D. STAKEHOLDERS RELATIONSHIP COMMITTEE

As per the requirements of Section 178 of the Companies Act, 2013 and Regulation 20 of SEBI LODR 2015, the company has reconstituted Stakeholders Relationship Committee. The details of Composition of the Committee are included in the Corporate Governance Report.

During the year under review 5 (Five) Stakeholder Relationship Committee Meetings were convened and held during the financial year.

AUDITORS

STATUTORY AUDITORS & THEIR REPORT:

M/s Rajeev Sharma & Associates Chartered Accountants (Firm Reg. No. 004849C) were appointed as the Statutory Auditors of the Company at 45th Annual General Meeting ("AGM") held on September 30, 2023, to hold the office as the Statutory Auditors of the Company till the conclusion of AGM to be held in the Financial Year 27-28.

As per the provisions of Section 139 and 141 of the Act, they have confirmed that they are not disqualified from continuing as Auditors of the Company.

The Audit Report of **M/s Rajeev Sharma & Associates** on the Financial Statements of the Company for the Financial Year 2025-26 forms part of this Annual Report. The Report does not contain any qualification, reservation, adverse remark or disclaimer.

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies, are self-explanatory and do not call for any further comment. The Auditors' Report on financial statements does not contain any qualification, reservation, adverse remark or disclaimers.

SECRETARIAL AUDITOR & THEIR REPORT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company had appointed **Mrs. Neha Anup Poddar** Company Secretaries in Practice with effect from May 30, 2025 to undertake the Secretarial Audit of the Company. However, she resigned due to pre-occupations in other assignments with effect from September 05, 2025.

Further, pursuant to the provisions of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and read with Section 204 of the Act and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Audit Committee and Board of Directors of the Company in their respective meetings held on September 05, 2025, approved the appointment of M/s Ankit Tiwari & Co., a peer reviewed firm of Practising Company Secretaries, (M No: 65056, COP: 24431), as Secretarial Auditors of the Company to conduct the secretarial audit for a term of 5 (five) consecutive years commencing from the conclusion of 47th AGM to the conclusion of the 52nd AGM i.e. from the FY 2025-26 upto FY 2029-30 which was subsequently approved by the members of the company in the 47th Annual General

Meeting held on September 30, 2025. The Secretarial Audit Report for the financial year under review forms part of this Annual Report.

The Secretarial Audit Report confirms that the Company has complied with the provisions of the Act, Rules, Regulations and Guidelines. The Report does not contain any qualifications, reservations or adverse remarks or disclaimers.

The Secretarial Audit Report is provided as Annexure- B to this Report.

INTERNAL AUDITOR:

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, the Company has appointed Mrs. Neeta Bansal Chartered Accountant as an Internal Auditor of the Company for the Financial Year 2025-26.

DETAILS IN RESPECT OF FRUAD REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors have not reported any instance of fraud under Section 143(12) of the Companies Act, 2013 during the financial year under review.

ANNUAL PERFORMANCE EVALUATION OF THE BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

Pursuant to the provisions of the Companies Act, 2013 and the Corporate Governance requirements as prescribed under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors has carried out an annual evaluation of its own performance, Board committees, and individual Directors. The performance of the Board was evaluated by the Board after seeking inputs from all the Directors on the basis of the criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, etc.

The Board and the Nomination and Remuneration Committee reviewed the performance of the individual Directors on the basis of the criteria such as the contribution of the individual Director to the Board and committee meetings. In addition, the Chairperson was also evaluated on the key aspects of his role.

In a separate meeting of Independent Directors, performance of non- Independent Directors, performance of the board as a whole and performance of the Chairperson was evaluated, taking into account the views of executive directors and non-executive Directors.

POLICY ON APPOINTMENT AND REMUNERATION FOR DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT EMPLOYEES

The remuneration paid to the Directors is in accordance with the Nomination and Remuneration policy formulated in accordance with Section 178 of the Companies Act,

2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment (s) thereof for the time being in force) and as per section 197 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The Nomination and Remuneration Committee of the Board has devised a policy for selection and appointment of Directors, Key Managerial Personnel and Senior Management Employees as well as their Remuneration. The Committee has formulated the criteria for determining qualifications, positive attributes and independence of a director, which has been hosted on the Company's website at www.goldrockinvest.in.

INTERNAL FINANCIAL CONTROL AND THEIR ADEQUACY

STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE OF INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

The Board is of the opinion that the Independent Director appointed is having good integrity and possesses the requisite expertise and experience (including proficiency). The Independent Director has confirmed that he is not aware of any circumstances or situation, which exist or may be reasonably anticipated that could impair or impact his/her ability to discharge his duties. Based on the declaration received from the Independent Director, the Board has confirmed that he meets the criteria of independence and is independent of the management.

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. The internal control systems, comprising of policies and procedures are designed to ensure sound management of your Company's operations, safekeeping of its assets, optimal utilization of resources, reliability of its financial information and compliance. Based on the report of Internal Audit function, corrective actions are undertaken in the respective areas and thereby strengthen the controls.

The statutory auditors of the Company have audited the financial statements included in this annual report and have issued a report on our internal financial controls over financial reporting as defined in Section 143 of the Act.

A Certificate from the Managing Director and CFO of the Company in terms of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, inter alia, confirming the correctness of the Financial Statements and Cash Flow Statements, adequacy of the internal control for financial reporting, and reporting of matters to the Audit committee, is also forming part of this Annual Report.

DISCLOSURE ABOUT COST AUDIT

The provision of Cost Audit as per section 148 of the Companies Act, 2013 is not applicable on the Company.

FAMILIARISATION PROGRAM FOR BOARD'S MEMBERS

The Board members are provided with necessary documents, brochures, reports and internal policies to enable them to familiarize with the Company's procedures and practices.

The Company at its various meetings held during the Financial Year 2025-26 had familiarized the Independent Directors with regard to their roles, rights and responsibilities in the Company, nature of the industry in which the Company operates, and the Business models of the Company etc. The Independent Directors were provided with necessary documents, reports and internal policies to familiarize them with the Company's policies, procedures and practices.

Periodic presentations are made to the Board and Board Committee meetings on Business and performance updates of the Company, Global business environment, Business strategy and risks involved. Detailed presentation on the Company's business segments is made at the separate meetings of the Independent Directors time to time.

The Familiarization Policy along with the details of familiarization program imparted to the Independent Directors is available on the website of the Company at www.goldrockinvest.in.

PUBLIC DEPOSITS

The Company being a Non-Deposit Accepting, Non-Banking Finance Company has not accepted any deposits from the public during the year under review and shall not accept any deposits from the public without obtaining prior approval of the Reserve Bank of India (RBI). The company has neither accepted any public deposit in past or during the year. There are no unclaimed/unpaid deposit as of 31.03.2026. The company has complied with the relevant provisions relating to deposits under the Act and Rules framed thereunder.

CORPORATE SOCIAL RESPONSIBILITY

During the FY 2025-26, the Corporate Social Responsibility (CSR) expenditure incurred by the Company was 21.77 lacs. Since the total CSR obligation under Section 135(5) of the Companies Act, 2013, did not exceed fifty lakh rupees, the requirement for constitution of the Corporate Social Responsibility Committee under Section 135(1) was not applicable. Consequently, the functions of the CSR Committee were discharged directly by the Board of Directors of the company.

Further, the Annual Report on CSR activities undertaken during the financial year 2025-26 is in accordance with provisions of Companies Act 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014. The Annual Report on CSR Activities forms part of this Annual Report as Annexure-C

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

As per the information available with the Board of Directors, no significant and material orders have been passed against the Company by any Regulators, Courts, or Tribunals impacting its going concern status and operations.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY FROM THE DATE OF THE CLOSURE OF FINANCIAL YEAR

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate (i.e., March 31, 2026) and the date of this Report.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. All women employees (permanent, contractual, temporary and trainee) are covered under this Policy.

As per the requirement of the POSH Act and Rules made thereunder, the Company constituted an Internal Complaints Committee (ICC) to redress the complaints received regarding sexual harassment. During the year under review, the Company has not received any complaint pertaining to sexual harassment

Details of the Sexual Harassment complaints received and disposed off during the year under review:

Particulars	Status of Complaints received and disposed off
Number of complaints on sexual harassment received	Nil
Number of complaints disposed off during the year	Nil
Number of cases pending for more than ninety days	Nil
Nature of action taken by the employer or district office	Nil

SHARE CAPITAL

The issued, subscribed and paid-up Equity Share Capital of the Company stood at Rs. 78.56 lakhs as at 31st March 2026 comprising of 7,85,600 Equity Shares of Rs. 10 each fully paid-up. There was no change in Share Capital during the year under review.

AFFIRMATION ON COMPLIANCE OF SECRETARIAL STANDARDS

The Company has devised proper systems to ensure compliance with the applicable laws. Pursuant to the Section 118 of the Companies Act, 2013, the Company has adhered to the applicable provisions of the Secretarial Standards (SS-1 and SS-2) relating to the Meetings of the Board of Directors' and 'General Meetings' respectively issued by the Institute of Company Secretaries of India ("ICSI") and approved by the Central Government under section 118(10) of the Act.

DIRECTORS' RESPONSIBILITY STATEMENT UNDER SECTION 134 OF THE COMPANIES ACT, 2013

Pursuant to Section 134 (5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

- a. in the preparation of the annual financial statements for the year ended March 31, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- b. the Directors' have selected such accounting policies and applied them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at the end of the financial year and of the profit of the Company for the year ended March 31, 2026;
- c. the Directors' have taken proper and sufficient care to the best of their knowledge and ability for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. the Directors' have prepared the annual accounts for the financial year ended March 31, 2026, on a going concern basis;
- e. the Directors' have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;
- f. the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

VIGIL MECHANISM /WHISTLE BLOWER POLICY

Pursuant to the provisions of Section 177 (9) of the Companies Act, 2013, read with Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('SEBI LODR REGULATIONS, 2015) the Company has established an effective Vigil Mechanism for Directors and Employees to report genuine concerns. In line with this, the Company has formulated a Vigil Mechanism and Whistle Blower Policy through which the Directors, Employees, Franchisees, Business Partners, Vendors or any other third parties may make a 'Protected Disclosure' to report concerns regarding unethical behavior, actual or suspected fraud or violations of the Company's Code of Conduct & Ethics without fear of reprisal. The Policy provides for adequate safeguards against victimization of employees who avail of the mechanism and also provides for direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases. It is hereby affirmed that no personnel of the Company have been denied access to the Audit Committee. The Whistle Blower Policy is placed on the website of the Company at www.goldrockinvest.in.

CODE OF CONDUCT

The Company has in place a comprehensive Code of Conduct ('the code') applicable to all Directors and employees. The Code extends to Non-executive Directors including Independent Directors to such as extent as may be applicable to them depending on their

roles and responsibilities. The Code provides guidance and support necessary for ethical conduct of business and compliance of law. The Code reflects the core values of the Company. All Board members and senior management personnel have affirmed compliance with the Code for the financial year under review."

PREVENTION OF INSIDER TRADING

In compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has adopted a comprehensive Code of Conduct for Prevention of Insider Trading, as amended from time to time, with a view to regulate, monitor and report trading in the Company's Securities by Directors and Designated Persons of the Company.

The Code mandates pre-clearance for dealing in the Company's securities and prohibits the purchase or sale of the Company's securities by the Directors and the designated persons while in possession of unpublished price sensitive information (UPSI) or during the period when the Trading window is closed. The Board is responsible for implementation and monitoring of the Code. The Board of Directors and the designated persons have confirmed compliance with the provisions of the Code.

WEB-LINK OF ANNUAL RETURN

Pursuant to section 92(3) and section 134(3)(a) of the Companies Act, 2013, read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company in form MGT-7 as on 31st March, 2026 is available on the website of the Company and can be accessed at <http://www.goldrockinvest.in>.

RELATED PARTY TRANSACTIONS

During the year under review, all contracts / arrangements / transactions entered into by the Company with the related parties were in the Ordinary Course of the Business and on Arm's Length basis. There was no material transactions with any related party as defined under Section 188 of the Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules, 2014. Accordingly, the provisions of Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 relating to disclosure of particulars of contracts or arrangements with related parties in Form AOC-2 are not applicable to the Company.

There were no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

All Related Party Transactions are placed on a quarterly basis before the Audit Committee and the Board of Directors for their review and approval.

The Policy on materiality of related party transactions and on dealing with related party transactions, as approved by the Board, can be accessed on the Company's website <https://www.goldrockinvest.in/> The Policy intends to ensure that proper reporting, approval and disclosure processes are in place for all transactions between the Company and related parties.

LISTING OF SHARES

Equity Shares of the Company are listed with BSE Limited. The Annual listing fee for the financial year 2025-26 has been paid to the BSE Limited (BSE).

TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

In accordance with the applicable provisions of Companies Act, 2013 ("the Act") read with Investor Education and Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016 (the "IEPF Rules"), no amount was required to be transferred to Investor Education and Protection Fund, during the year under review.

CYBER SECUTIRY

In the endeavour to maintain a robust cyber security posture, your Company has remained abreast of emerging cyber security, so as to achieve higher compliance and continuity.

PARTICULARS OF EMPLOYEES

The information required under Section 197 of the Companies Act, 2013 read with rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given below:

- i. **The ratio of the remuneration of each Director to the median remuneration of the employees of the company for the financial year 2025-26;**

Directors	Ratio to median remuneration
Mr. Ajay Verma (Independent Director)	--
Ms. Komal Mundhra (Independent Director)	--
Mr. Sanjeev Kumar Jain (Non-Executive Non-Independent Director)	--
Mr. Alok Mukherjee (Managing Director)	0.91

- ii. **The percentage increase in remuneration of each Director, Chief Financial Officer, Company Secretary, if any, in the financial year.**

Name	Designation	% increase in remuneration in the financial year i.e. 2025-26
Mr. Ajay Verma	Independent Director	N.A. (Appointed during FY 2025-26)
Ms. Komal Mundhra	Independent Director	-
Mr. Alok Mukherjee	Managing Director	-
Mr. J.K. Srivastava	Chief Financial Officer	-

Mr. Sanjeev Kumar Jain	Non-Executive Non-Independent Director	--
Mrs. Pooja Solanki	Company Secretary and Compliance Officer	16.67

- iii. **The percentage increase in the median remuneration of employees in the financial year: 19.08%**
- iv. **The number of permanent employees on the rolls of Company as on March 31, 2026: 8 (Eight)**
- v. **Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:**

For employees other than Key Managerial Personnel ("KMPs"), who were in employment for the whole of FY 2024-25 and FY 2025-26, the increase in the average remuneration is **3.78%**. Further, there was no increase (**Nil**) in the managerial remuneration during the financial year 2025-26.

- vi. **The key parameters for any variable component of remuneration availed by the directors: NA**
- vi. **Affirmation that the remuneration is as per the remuneration policy of the Company:**
The Company affirms remuneration is as per the remuneration policy of the Company.

vii. Statement showing the names of the Top Ten Employees in terms of remuneration drawn during the Financial Year ended March 31, 2026:

Sl. No	Name of Employee	Designation	Remuneration Received (₹)	Nature of Employment	Qualification & Experience	Date of Joining	Age (Years)	Last Employment held before joining	% of Equity Shares	Relationship with Director/Manager
1	Gauri Shriya	General Manager	7,20,000	Permanent	Graduate in Psychology (Honors)	01-04-2000	63	-	31.19	NA
2	Vani Shriya	Investment Manager	6,00,000	Permanent	Master of Arts in Strategy & International Management (Post Graduate)	01-04-2000	32	-	5.93	NA
3	JK Srivastava	Chief Financial Officer	4,44,000	Permanent	B. Com (Graduate)	20-05-2019	67	-	0.11	NA
4	Raman Kamat	Driver	3,28,670	Permanent	12th	01-04-2024	45	-	-	NA
5	Alok Mukherjee	Managing Director	3,00,000	Permanent	MBA (Post Graduate)	01-04-2021	67	-	1.91	NA
6	Ramasis Roy	Driver	2,86,000	Permanent	12th	01-04-2024	38	-	-	NA
7	Ms. Pooja Solanki	Company Secretary	2,52,000	Permanent	Company Secretary	14-02-2021	38	-	-	NA
8	Padam Singh	Peon	2,50,000	Permanent	12th	01-04-2024	60	-	-	NA

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

The company, being Investment Company, has nothing to report on energy conservation and technology absorption.

FOREIGN EXCHANGE EARNINGS AND OUTGO

There was no foreign exchange earnings or outgo during the financial year under review.

HUMAN RESOURCES

Our Company has always aspired to build a culture that demonstrates standards in safety, environment and sustainability. People are most valuable asset, and we are committed to provide all our employees, a safe and healthy work environment.

DECLARATION UNDER MATERNITY BENEFIT ACT, 1961

Pursuant to the provisions of the Maternity Benefit Act, 1961, as amended, during the financial year ended March 31, 2026, there were no instances wherein any woman employee of the Company availed or applied for maternity benefits as stipulated under the Maternity Benefit Act, 1961, including but not limited to maternity leave, medical bonus, nursing breaks, or crèche facility. Accordingly, the specific provisions of the Act were not attracted during the reporting period.

The Company remains committed to promoting gender diversity and supporting the rights and welfare of women employees by ensuring full compliance with applicable labour and welfare legislations.

INSURANCE

The Company's assets have been insured.

RISK MANAGEMENT

The details in respect of risks and concerns are included in the Management Discussion & Analysis, which forms part of this report.

DIRECTOR & CHIEF FINANCIAL OFFICER CERTIFICATION

Certificate from Mr. Alok Mukherjee, Managing Director, and Mr. J. K. Srivastava Chief Financial Officer, as specified in Part B of Schedule II of the SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015 for the financial year ended March 31, 2026 was placed before the Board of Directors of the Company.

CORPORATE GOVERNANCE DISCLOSURE

The Company is committed to maintaining the highest standards of Corporate Governance and strives to ensure transparency, accountability, and ethical conduct in all its business activities. In accordance with the requirements of Schedule V read with Regulation 34(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a separate report on Corporate Governance forms part of this Annual Report.

Corporate Governance, for your Company, is an ethically driven process, dedicated to the pursuit of responsible management and enhanced organizational reputation. It reflects the Company's commitment to values, ethical decision-making, and sound business practices while fulfilling the expectations of its stakeholders. The Company believes that fair and transparent governance is not only a regulatory requirement but also a vital element for building long-term trust and sustainable value for shareholders, employees, customers, and society at large.

A separate section on Corporate Governance is annexed and forms part of this report. (Annexure- E)

BORROWINGS FROM DIRECTORS & THEIR RELATIVES

Pursuant to Rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014, it is hereby stated that during the financial year under review, the Company has not accepted any loans from its Directors or their relatives, in compliance with the applicable provisions of the Companies Act, 2013.

GENERAL

Your directors, state that no disclosure or reporting is required in respect of the following matters as there was no transaction on this matter during the years under review:

- Issue of equity shares with differential rights as to dividend, voting or otherwise.

- Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
- There has been no change in the nature of business of the Company.
- During the year under review, there were no transactions requiring disclosure and reporting related to pendency of any proceeding under the Insolvency and Bankruptcy Code, 2016
- There was no instance of one-time settlement with any Bank or Financial Institution.
- There was no revision in the previous financial statements of the Company.

ACKNOWLEDGMENT

The Board of Directors takes the opportunity to express its sincere appreciation for the support and co-operation from its members, Reserve Bank of India, banks and Statutory and Regulatory Authorities.

The Board looks forward to their continued support in the future. The Directors also place on record their deep sense of appreciation for the committed services rendered by the employees of the Company.

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

Alok Mukherjee
Managing Director
DIN: 00186055

Sanjeev Kumar Jain
Director
DIN: 02281689

Place: Mumbai
Date: 04.09.2026

“Annexure A”

Form AOC-I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries & associate companies

**Part “A”: SUBSIDIARY
(Amount in lakhs)**

Sr. No.	-
Name of the subsidiary	-
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	-
Reporting currency and Exchange rate as on the last date of the relevant Financial Year in the case of foreign subsidiaries.	-
Share capital	-
Other Equity	-
Total assets	-
Total Liabilities	-
Investments	-
Turnover (Other Income)	-
Profit before taxation	-
Provision for taxation	-
Profit after taxation	-
Proposed Dividend	-
Other Comprehensive Income for the Year (OCI)	-
Total Comprehensive Income for the Year	-
% of shareholding	-

1. Names of subsidiaries which are yet to commence operations- No

2. Names of subsidiaries which have been liquidated or sold during the year. – Seattle Online Private Limited ceased to be a subsidiary of the Company w.e.f. June 26, 2025

Part “B”: ASSOCIATE: The Company does not have any Associate and Joint venture.

1. Names of associates or joint ventures which are yet to commence operations. - **No**
2. Names of associates or joint ventures which have been liquidated or sold during the year. - **No**

For and on behalf of the Board of Directors

Alok Mukherjee
Managing Director
DIN: 00186055

Sanjeev Kumar Jain
Director
DIN: 02281689

JK Srivastava
CFO

Pooja Solanki
Company Secretary
(M. No. F-9629)

Place: Mumbai
Date: 30.05.2026

“Annexure B”

**FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026**

[Pursuant to Section 204(1) of the Companies Act, 2013 read with Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members
GOLD ROCK INVESTMENTS LIMITED
CIN: L65990MH1978PLC020117
508, 5th Floor, Plot No. 31, 1, Sharda Chamber, Narsi Natha Street,
Bhat Bazar Masjid, Chinchbunder Mumbai-400009

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **GOLD ROCK INVESTMENTS LIMITED** (hereinafter called “**the Company**”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company’s books, papers, Minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026 (“**Audit Period**”) complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter along with **Annexure-A** attached to this report:

We have examined the books, papers, Minute books, forms and returns filed, and other records maintained by the Company for the financial year ended March 31, 2026 according to the provisions of:

- I. The Companies Act, 2013 (the “Act”) and the Rules made thereunder;
- II. The Securities Contracts (Regulation) Act, 1956 and the Rules made thereunder;
- III. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- IV. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment (“FDI”), Overseas Direct Investments (“ODI”) and External Commercial Borrowings (“ECB”). **(No fresh FDI/ECB was taken and no fresh ODI by the Company during the Audit Period)**
- V. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’) as amended from time to time: -
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not applicable to the Company during the Audit Period)**

- d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- e. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not applicable to the Company during the Audit Period)**;
- f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **(Not applicable to the Company during the Audit Period)**
- g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not applicable to the Company during the Audit Period)**
- h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during the Audit Period)**
- i. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (herein after referred as “**SEBI LODR Regulations**”);

VI. We have relied upon the representations made by the Company and its Officers regarding the systems and mechanisms put in place for compliance with sector-specific laws applicable to the Company, as identified and confirmed by the management:

- a) Reserve Bank of India Act, 1934 and rules, regulations and directions issued by RBI, from time to time, to the extent applicable.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by the Institute of Company Secretaries of India (SS-1 and SS-2).
- (ii) The Listing Agreements entered into by the Company with the BSE Limited (“**BSE**”).

During the audit period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

Based on the information received and records maintained, we further report that:

1. The Board of Directors of the Company is duly constituted with proper balance of Executive, Non-Executive, Women and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
2. In pursuance to the provisions of the Act, adequate notices and shorter Notice, as the case may be, were given to all the Directors to schedule the Board / Committee Meetings along with agenda and detailed notes on agenda and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting in compliance of the Act.
3. All decisions at Board & Committee(s) meetings are carried out with requisite majority and recorded in the minutes of the meetings. Further, as informed and

verified from minutes, no dissent was given by any director in respect of the resolutions passed in the Board and the Committee Meetings.

Based on the compliance mechanism established by the Company, **we further report that** there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period the Company has not undertaken any event / action which may be construed as major in pursuance of above-mentioned laws, rules, regulations, guidelines, standards etc..

**For ANKIT TIWARI & CO.
Company Secretaries**

Date : 04-09-2026

Place : New Delhi

UDIN No.: F014059H001366476

**CS ANKIT TIWARI
Proprietor
FCS, MBA, B. Com.
FCS No.: 14059
C. P. No.: 24431
Peer Review No.: 5686/2024**

To,
The Members
GOLD ROCK INVESTMENTS LIMITED
CIN: L65990MH1978PLC020117
507, 5th Floor, Plot No. 31, 1, Sharda Chamber, Narsi Natha Street,
Bhat Bazar Masjid, Chinchbunder Mumbai-400009

Sub: Our report for the Audit Period is to be read along with this letter

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our Audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. We believe that the processes and practices, we followed provide a reasonable basis of our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules, and regulations and happening of events etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of the procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
7. As per the information provided by the Company, there are no pending cases filed by or against the Company which will have major impact on the Company

For ANKIT TIWARI & CO.
Company Secretaries

Date : 04-09-2026
Place : New Delhi
UDIN No.: F014059H001366476

CS ANKIT TIWARI
Proprietor
FCS, MBA, B. Com.
FCS No.: 14059
C. P. No.: 24431
Peer Review No.: 5686/2024

“Annexure C”

ANNUAL REPORT ON CSR ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026.

1. A brief outline of the Company's CSR policy

The Board of Directors has adopted a CSR policy to enable the Company to carry-out CSR activities in one or more than one activity mentioned in the Schedule VII to the Companies Act, 2013. The CSR initiatives of the Company are mainly focused in education, healthcare, environment, relief, disaster management etc. and Covid-19 related activities as permitted by the law. Details of the CSR policy of the Company is available on the website of the Company at [www. https://www.goldrockinvest.in/](https://www.goldrockinvest.in/)

2. Composition of CSR Committee:

Sr. No.	Name of Director	Designation / Nature of Directorship	Number of CSR Committee meetings held during the year	Number of CSR Committee meetings attended during the year
-	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Note: Pursuant to Section 135(9) of the Companies Act, 2013, the requirement for constitution of a Corporate Social Responsibility (CSR) Committee was not applicable to the Company for the Financial Year 2025-26, as the company's CSR obligation did not exceed fifty lakh rupees. Accordingly, the functions and responsibilities of the CSR Committee were directly discharged and undertaken by the Board of Directors of the Company.				

3. The web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the Board are disclosed on the website of the Company at: <https://www.goldrockinvest.in/>

4. The executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of subrule (3) of rule 8, if applicable: Not Applicable

5.

(a) Average net profit of the Company as per Section 135(5) =	Rs. 10,88,58,079
(b) 2% of the average net profit of the company as per Section 135(5)	Rs. 21,77,162
(c) Surplus arising out of the CSR Projects or programmes or activities of the previous Financial Year	0
(d) Amount required to be set off for the Financial Year, if any	0
(e) Total CSR Obligation for the financial year (b+c-d)	Rs. 21,77,162

6. a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project) = Nil

Total Amount Spent for the financial year (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)		
-	Amount.	Date of Transfer.	Name of the Fund	Amount	Date of Transfer
	21,77,162	21.04.2026	-	-	-

(b) Amount spent in Administrative Overheads **Nil**

(c) Amount spent on Impact Assessment, if applicable **Nil**

(d) Total amount spent for the Financial Year [(a)+(b)+(c)] Nil

(e) CSR amount spent or unspent for the financial year:

(f) Excess amount for set off, if any: Not Applicable

S. No.	Particulars	Amount
i)	Two percent of average net profit of the company as per section 135(5)	Rs. 21,77,162
ii)	Total amount spent for the financial year	-
iii)	Excess amount spent for the financial year [(ii)-(i)]	-
iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	-

7. (a) Details of Unspent CSR amount for the Preceding Three Financial Years:

Sr. No.	Preceding FY	Amount transferred to Unspent CSR Account for the Project as per section 135(6) (in Rs.)	Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs.)	Amount transferred to a fund as specified under Schedule VII as per second proviso to subsection (5) section 135(5), if any	Amount remaining to be spent in succeeding FY (in Rs.)	Deficiency, if any
1	FY 2022-23	8,31,854	NIL	8,31,854	-	Nil	-
2	FY 2023-24	8,02,107	NIL	8,02,107	-	Nil	-
3	FY 2024-25	7,63,311	N	5,41,839	-	2,21,472	-

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: **Not Applicable**

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135: **Not Applicable**

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

**Alok Mukherjee
Managing Director
DIN: 00186055**

Place: Mumbai
Date: 04.09.2026

MANAGEMENT DISCUSSION & ANALYSIS REPORT

OVERVIEW

The financial statements for the year have been prepared in compliance with the requirements of the Companies Act, 2013, guidelines issued by the Securities and Exchange Board of India (SEBI), prudential norms issued by RBI, Ind AS, i.e. Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 and the Generally Accepted Accounting Principles in India.

Our Management accepts responsibility for the integrity and objectivity of these financial statements. The estimates and judgments relating to the financial statements have been made on a prudent and reasonable basis, so that the financial statements reflect in a true and fair manner and reasonably present our state of affairs, profits and cash flows for the year.

GLOBAL ECONOMIC OVERVIEW

The global economy entered 2026 demonstrating a tenuous resilience amid persistent macro-economic uncertainties, escalating trade frictions, and shifting tariff policies. According to the International Monetary Fund (IMF), global economic growth for 2025 stabilized at approximately 3.2% and is projected to expand moderately at 3% in 2026. While global headline inflation has shown signs of moderation due to earlier monetary tightening, underlying core inflation pressures remain a key focus for central banks. Growth in advanced economies remained subdued and uneven, whereas emerging market and developing economies, predominantly driven by India and Southeast Asian nations, continued to act as the primary engines of global expansion. Supply chain diversification and the realignment of international trade routes continue to reshape the corporate landscape. Looking forward, the global outlook remains subject to downside risks, including potential tariff-driven cost pressures, elevated debt burdens, and geopolitical conflicts. Managing these risks will require continued vigilance in monetary policies alongside structural reforms to foster sustainable, long-term productivity.

INDIAN ECONOMY

India firmly sustained its position as the fastest-growing major economy globally, with **real GDP expanding by an impressive 7.7% in FY 2025-26**, up from 7.1% in the previous fiscal year. This stellar economic performance was anchored by broad-based sectoral growth, resilient manufacturing activity, robust service sector performance, and accelerated public capital expenditure (Capex).

- **Inflation Anchored Successfully:** Headline CPI inflation was effectively managed throughout the year via coordinated fiscal and monetary measures, navigating well within the Reserve Bank of India's (RBI) comfort band despite persistent global food price pressures.

- **Robust External Buffers:** India's macroeconomic stability was further reinforced by its foreign exchange reserves, which demonstrated formidable strength, scaling an all-time record high of **\$728.49 billion** in February 2026.
- **Fiscal and Financial Resilience:** The systemic health of the corporate landscape remained exemplary, characterized by highly strengthened corporate balance sheets and a well-capitalized banking ecosystem boasting record-low non-performing assets (NPAs). Continued transaction momentum under GST further propelled formalization and domestic consumption.

While downside risks going forward persist in the form of shifting global tariff dynamics, international trade frictions, and volatile climate cycles, the baseline outlook for the Indian economy remains exceptionally upbeat. Growth continues to be driven by structural reforms, simplified compliance frameworks, and a steady revival in private consumption across both urban and rural markets.

INDUSTRY STRUCTURE AND DEVELOPMENTS

i. **INDIAN EQUITY MARKETS & FINANCIAL SERVICES SCENARIO**

India's capital markets demonstrated measured yet resilient performance in **FY 2025–26**, navigating through continuous shifts in global trade policies and heightened geopolitical uncertainties. Despite periodic volatility and mixed foreign portfolio flows, the benchmark indices, **BSE Sensex** and **NSE Nifty 50**, exhibited strong structural backing from sustained domestic institutional and retail participation.

- **Sustained Retail Expansion:** The structural shift in domestic savings towards financial assets continued in **2025–26**, with retail investor participation holding firm and continuing its multi-year upward trajectory, adding stability against global headwinds.
- **Measured IPO Activity:** Following the historic surge in previous years, the primary market (IPOs) in **FY 2025–26** reflected a more calculated and strategic approach by corporations, aligning with changing global economic environments.
- **Resilient Investment Foundation:** Long-term market fundamentals remained robust, anchored by domestic investment inflows, corporate balance sheet resilience, and timely policy interventions.

India's financial services sector, particularly Non-Banking Financial Companies (NBFCs), continues to grow from strength to strength. As an **NBFC-ND-NSI** operating within the regulatory **Base Layer (NBFC-BL)** framework of the Reserve Bank of India (RBI), the Company operates in a secure, prudential, and technologically sound lending and investment environment. The competitive landscape has evolved, with niche investment players leveraging tailored portfolios to manage risk and market volatility effectively.

On the macroeconomic front, the Government of India has maintained its steady path of fiscal consolidation while prioritizing public capital expenditure to catalyze economic momentum. Progress in systemic economic legislative reforms has further stabilized business operations:

- **GST 2.0 Framework:** The ongoing consolidation and operational optimization of the Goods & Services Tax (GST) have expanded the formal tax base and smoothed supply-chain operations for corporate India.
- **Insolvency & Bankruptcy Code (IBC) Progress:** The maturing infrastructure of the IBC continues to ensure faster resolution cycles, improving the credit climate and asset recovery channels across the financial sector.

The deletion of archaic laws combined with progressive economic legislations continues to enhance India's image for the ease of doing business. This stable, regulated domestic ecosystem is expected to drive steady long-term capital formation, directly supporting and safeguarding the business opportunities, strategic investments, and financial operations of your Company.

ii. **NBFC SECTOR**

Non-Banking Financial Companies (NBFCs) continue to play an institutional role from both a macro-economic perspective and within the core architecture of the Indian financial system. Serving as preferred structural alternatives to conventional commercial banks, NBFCs act as agile financial intermediaries capable of providing customized, hassle-free credit to meet the diverse operational requirements of corporate and commercial enterprises. Given their strategic penetration and operational speed, NBFCs continue to drive credit delivery across consumer retail segments as well as commercial and industrial business ecosystems.

During **FY 2025–26**, Non-Banking Financial Companies sustained their pivotal contribution to credit intermediation across the domestic economy, adapting resiliently to an evolving regulatory climate:

- **Regulated Credit Expansion:** In **FY 2025–26**, NBFC sector credit registered a stable year-on-year growth of approximately **16% to 17%**. While the breakneck pace of previous years normalized due to calibrated macroprudential measures, expansion remained highly resilient, driven primarily by asset-backed retail categories, small business financing, and infrastructure segments.
- **Calibrated Asset Quality:** Asset quality across the broader sector remained structurally healthy and stable, backed by disciplined and institutionalized underwriting standards. Select unsecured and low-ticket retail segments experienced minor localized stress, prompts for which were met with proactive monitoring and tightened internal risk filters.
- **Dynamic Funding Profiles:** Funding strategies shifted toward enhanced diversification. Amid stricter bank credit lines and heightened risk weights on select segments, NBFCs increasingly relied on capital market borrowings, commercial papers, and alternative domestic financing channels to balance aggregate funding costs.

The total Assets Under Management (AUM) of the NBFC sector systematically sustained its multi-trillion mark, securely marching toward the landmark **₹50 lakh crore (₹50 trillion)** threshold as credit penetration continued to deepen.

Furthermore, the implementation of the Reserve Bank of India's (RBI) **Scale Based Regulation (SBR)** framework, combined with accelerated digital risk assessment tools, has deeply reinforced systemic resilience across all operational tiers. For your Company, which operates as an **NBFC-ND-NSI** within the regulatory **Base Layer (NBFC-BL)**, this environment of structural stability and robust regulatory oversight provides a healthy ecosystem to maintain a balanced, risk-mitigated investment portfolio and prudently evaluate strategic financing opportunities.

iii. **INDUSTRY OVERVIEW: BFSI SECTOR**

According to the Reserve Bank of India (RBI), India's banking and financial services sector remains sufficiently capitalized, resilient, and well-regulated. Despite global headwinds, the country's macroeconomic stability stands out, with comprehensive stress tests proving that Indian financial institutions possess strong shock-absorbing capacity.

India's Banking, Financial Services, and Insurance (BFSI) sector has securely consolidated its position among the top three financial ecosystems globally. The industry systematically maintains robust capital adequacy, healthy provision coverage, and strong liquidity buffers, ensuring steady credit expansion.

Key drivers fueling this structural and digital momentum include:

- **Advanced Digital Infrastructure:** Widespread adoption of digital payments, credit rails, and the Account Aggregator framework.
- **Niche Financial Players:** Expanding footprint of tech-enabled NBFCs, Small Finance Banks, and Fintechs driving the credit cycle.
- **Financial Inclusion:** A sustained policy focus by the Government and RBI across Banks, NBFCs, and Mutual Funds.

For your Company, operating as an **NBFC-ND-NSI** within the regulatory **Base Layer (NBFC-BL)**, this secure and predictable financial environment provides a strong systemic foundation to prudently manage investments and navigate credit exposures.

BUSINESS AND INDUSTRY REVIEW

The Company, as an RBI-registered Non-Banking Financial Company (NBFC-ND-NSI) operating within the Base Layer (NBFC-BL) framework, continues to focus on the prudent deployment of capital through investments in a diversified portfolio of financial assets. The investment portfolio primarily comprises investments in listed and unlisted equity shares, preference shares, mutual funds and other financial instruments, in line with the Company's investment objectives and prevailing market conditions.

During FY 2025–26, the Company continued to focus on its core investment activities, with revenue was primarily generated from profit on sale of investments, interest income, dividend income and returns from the investment portfolio. The Company maintained a diversified investment portfolio comprising listed and unlisted equity investments, preference shares, mutual funds and other financial assets. During the year under review, the Company continued to adopt a disciplined investment approach, focusing on portfolio

diversification, prudent risk management and long-term value creation while responding to changing market conditions.

BUSINESS OUTLOOK

The macroeconomic outlook for the financial sector remains favourable, supported by resilient domestic economic growth, stable financial markets, and continued policy support. The Company intends to strengthen its investment portfolio by pursuing prudent and well-evaluated opportunities across listed and unlisted securities, while maintaining a disciplined approach to capital allocation in line with prevailing market conditions.

The Company views market volatility as an opportunity to identify fundamentally strong investment opportunities at attractive valuations. During FY 2025–26, the capital markets continued to demonstrate resilience, supported by sustained domestic investor participation and healthy resource mobilization through primary market issuances. Going forward, the Company expects investment opportunities to emerge across both equity and fixed-income markets, driven by evolving macroeconomic conditions and changing monetary policy cycles.

The Company maintains a positive long-term outlook on the Indian capital markets, supported by:

- **Strong Macroeconomic Fundamentals:** Continued domestic economic growth, improving corporate earnings and sustained investor confidence.
- **Stable Economic Environment:** Moderating inflation, prudent fiscal management and a supportive regulatory framework.
- **Prudent Investment Strategy:** A disciplined approach to capital deployment, portfolio diversification and effective risk management with emphasis on capital preservation and sustainable long-term returns.

As an RBI-registered **NBFC-ND-NSI** operating under the **Base Layer (NBFC-BL)** framework, the Company remains well-positioned to capitalize on suitable investment opportunities while maintaining adequate liquidity, a balanced investment portfolio and a strong risk management framework.

RISKS AND CONCERNS

The Company is exposed to specific inherent risks associated with its financial business model and the macroeconomic environment within which it operates. Management actively addresses these exposures by maintaining a balanced, risk-calibrated profile, combining strategic agility with prudent business practices and robust risk management frameworks.

The Company's business operations, revenue streams, and investment portfolios could potentially be impacted by the following critical risk factors:

- **Market and Volatility Risk:** Financial performance is directly linked to capital market movements. Fluctuations in equity and debt markets directly affect the valuation of the Company's listed and unlisted investment portfolios, impacting overall revenue sustainability across economic cycles.

- **Interest Rate Risk:** Sharp and unexpected movements in prevailing market interest rates can impact the company's cost of funds, yields on credit offerings, and the valuation of fixed-income instruments.
- **Settlement and Counterparty Risk:** The risk that a client or market counterparty will fail to deliver securities or cash as per contractual terms at the time of settlement, or uncertainty regarding a counterparty's long-term capacity to meet its ongoing financial obligations.
- **Credit and Default Risk:** The risk of default, non-repayment, or delayed repayment of principal and interest by borrowers. This may be driven by localized liquidity crises, broader economic downturns, industry-specific stress, or bankruptcy.
- **Asset Liability Management (ALM) Risk:** Potential mismatches between the maturity profiles of financial assets and liabilities, which could arise due to inadequate liquidity buffers, tight credit conditions, or structural changes in interest rate environments.
- **Operational and Process Risk:** Failures in internal processes, technological infrastructure, human error, or fraud that could disrupt business continuity, harm the Company's reputation, or lead to financial leakage.
- **Regulatory and Compliance Risk:** As an **NBFC-ND-NSI** subject to the RBI's **Scale Based Regulation (Base Layer)**, any unanticipated changes in the regulatory framework, compliance mandates, tax laws, or SEBI listing rules could alter operational dynamics or increase compliance costs.

OPPORTUNITIES AND THREATS

The structural resilience of the Indian economy, supported by consistent policy execution, robust public sector capital expenditure, and a stable domestic consumption base, presents a healthy landscape for financial intermediaries. The continuing formalization of the economy, combined with deepening financial inclusion via digital infrastructure, opens specific operational pathways for the Company.

These macroeconomic tailwinds present your Company with strategic opportunities in the following core areas:

- **Growth in Domestic Capital Markets:** Continued growth in the Indian capital markets is expected to create attractive investment opportunities across listed securities and mutual fund investments.
- **Favourable Macroeconomic Environment:** Stable economic growth, improving corporate earnings and supportive regulatory policies are expected to strengthen long-term investment prospects.
- **Portfolio Diversification:** The Company intends to continue diversifying its investment portfolio across suitable financial assets to optimize risk-adjusted returns.
- **Digital Transformation in Financial Markets:** Increasing digitalization and technology-driven investment platforms are expected to improve operational efficiency and market accessibility.

- **Stable Regulatory Framework:** A well-regulated financial environment under the RBI and SEBI is expected to provide a stable platform for the Company's investment activities.

Threats

Operating within a dynamic financial ecosystem also exposes the Company to specific external headwinds and systemic challenges that require ongoing management oversight:

- **Macroeconomic and Geopolitical Uncertainty:** Global economic slowdown, geopolitical tensions, inflationary pressures and changing monetary policies may adversely affect financial markets and investment returns.
- **Persistent Capital Market Volatility:** Prolonged uncertainty or two-way movement in domestic and global equity markets, which can temporarily impact short-term investment valuations and trading revenues.
- **Intensifying Institutional Competition:** Escalating market competition from tech-heavy fintech platforms, aggressive private lenders, and conventional banking systems expanding into niche financial spaces.
- **Evolving Regulatory Landscape:** Managing operational and structural transitions caused by regulatory updates or compliance tightening within the RBI's Scale Based Regulation framework.
- **Dynamic Funding and Liquidity Conditions:** Navigating tightening liquidity or changing credit availability in the wholesale funding markets, which can influence overall resource costs.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

During the financial year under review, the Company reported **Total Income of ₹940.84 Lakhs** as against **₹2,522.51 Lakhs** in the previous financial year. The decline in total income was primarily attributable to a lower **Net Gain on Sale of Investments**, which stood at **₹363.17 Lakhs** during FY 2025–26 compared with **₹2,041.03 Lakhs** in the previous year. However, **Interest Income** increased to **₹559.65 Lakhs** from **₹434.37 Lakhs**, reflecting improved returns from the Company's investment and lending activities. Dividend Income stood at **₹18.02 Lakhs** as against **₹47.11 Lakhs** in the previous year.

Total expenses increased to **₹279.25 Lakhs** during FY 2025–26 from **₹173.00 Lakhs** in FY 2024–25, mainly due to higher employee benefit expenses, administrative expenses and CSR expenditure incurred during the year. Finance costs remained low at **₹6.06 Lakhs**, reflecting the Company's conservative borrowing profile.

Consequently, the **Profit Before Tax (PBT)** stood at **₹661.59 Lakhs** as against **₹2,349.50 Lakhs** in the previous year. After providing for current and deferred tax, the Company reported a **Profit After Tax (PAT)** of **₹550.14 Lakhs**, compared with **₹2,124.38 Lakhs** in FY 2024–25. The decline in profitability was primarily on account of lower realised gains from sale of investments during the year.

The Company's financial position continued to remain strong, with **Total Equity of ₹13,707.03 Lakhs** as at March 31, 2026. The investment portfolio stood at **₹11,392.45 Lakhs**, reflecting the Company's continued focus on prudent capital allocation and long-term value creation through a diversified portfolio of financial assets. The Company maintained adequate liquidity and a balanced financial position to support its investment strategy and future growth opportunities.

SEGMENT-WISE / PRODUCT-WISE PERFORMANCE

The Company operates in a single reportable business segment, namely Investment Activities. Accordingly, separate segment-wise disclosures are not required under Indian Accounting Standard (Ind AS) 108 Operating Segments.

During FY 2025–26, the Company continued to derive its revenue primarily from investment-related activities, including profit on sale of investments, interest income, dividend income and income from investments. The investment portfolio continued to comprise listed and unlisted equity investments, mutual funds, preference shares and other financial assets. Despite a moderation in realised gains on sale of investments compared to the previous year, the Company maintained a diversified investment portfolio and continued to adopt a prudent investment strategy focused on long-term value creation and effective risk management.

SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS

The key financial ratios of the Company are as under:

Particulars	FY 2025- 26	FY 2024- 25	Remarks
Current Ratio	45.72	31.36	Increased by 45.79% primarily due to a reduction in current financial liabilities coupled with a stronger liquidity position arising from higher cash and other financial assets.
Debt Equity Ratio	0.004	0.005	Debt Equity Ratio remained at a negligible level during the year, reflecting the Company's conservative capital structure and low dependence on external borrowings. There was no significant change as compared to the previous financial year.
Debt Service Coverage Ratio*	11.28	30.27	The Debt Service Coverage Ratio decreased by 62.74% primarily due to a significant reduction in realized gains on sale of investments during the year, which resulted in lower earnings available for servicing debt. However, the Company continued to maintain a comfortable debt servicing position owing to its low level of borrowings.
Return on Equity Ratio	0.04	0.15	The Return on Equity Ratio declined by 73.33% during the year, primarily due to a significant reduction in Profit After Tax. The decline in profitability was mainly attributable to

Particulars	FY 2025- 26	FY 2024- 25	Remarks
			lower realised gains on sale of investments as compared to the previous financial year.
Net Capital Turnover Ratio	0.07	0.17	Declined by 58.82% during the year, primarily due to a significant reduction in total income as compared to the previous financial year.
Net Profit Ratio	0.58	0.84	Declined by 30.95% primarily due to a significant reduction in net profit during the year. The decline in profitability was mainly attributable to lower realised gains on sale of investments as compared to the previous financial year
Return on Capital Employed	0.05	0.16	Declined by 68.75% primarily due to lower earnings before finance costs and taxes during the year. The decline was mainly attributable to lower realised gains on sale of investments as compared to the previous financial year.
Return on Investment	0.05	0.16	Declined by 68.75% primarily due to lower returns generated from the Company's asset base during the year. The decline was mainly attributable to a significant reduction in realised gains on sale of investments, which adversely impacted the earnings before interest and taxes (EBIT) as compared to the previous financial year.

Note:

- Inventory Turnover Ratio and Debtors Turnover Ratio are **not applicable** considering the nature of the Company's business.
- Interest Coverage Ratio and Operating Profit Margin are **not considered meaningful** for the Company considering its nature as an investment-focused NBFC, where income is primarily derived from investment activities rather than manufacturing or trading operations.

CHANGE IN RETURN ON NET WORTH

The Return on Net Worth declined from 14.91% in FY 2024–25 to 3.83% in FY 2025–26. The decrease was primarily due to a significant decline in Profit After Tax during the year, mainly resulting from lower realised gains on sale of investments as compared to the previous financial year.

ADEQUACY OF INTERNAL CONTROLS

The Company's internal control environment has been systematically maintained and further consolidated during **FY 2025–26** through integrated digital workflows, robust digital audit trails, and periodic independent risk reviews. Controls governing financial reporting, regulatory compliances, and core operational processes are structurally and periodically

evaluated by the Internal Audit function and have been found to be fully adequate and operating effectively.

The Company has in place a comprehensive internal control and internal audit system managed by qualified, experienced, and competent professionals. The primary objectives of this institutionalized framework are:

- **Asset Protection:** To safeguard the Company's financial assets, investments, and physical infrastructure against any potential loss, unauthorized deployment, or pilferage.
- **Transaction Integrity:** To ensure that all investment and credit transactions are strictly authorized, seamlessly recorded, and reported accurately and within prescribed timelines.
- **Regulatory Compliance:** To ensure continuous, seamless compliance with all applicable statutory regulations, RBI mandates, SEBI guidelines, and internal corporate policies.
- **Proactive Remediation:** To continuously identify operational or process weaknesses persisting in the workflows and suggest prompt, structured remedial measures for the same.

The Company has steadily continued its organizational efforts to align all its internal processes, risk matrices, and control environments with contemporary best practices in the financial services sector.

Based on the broader framework of internal financial controls and compliance systems established and maintained by the Company, the qualitative work performed by the internal, statutory, and secretarial auditors—including the comprehensive audit of internal financial controls over financial reporting (IFCoFR) executed by the statutory auditors—and the structured reviews performed by the management and relevant board committees, including the Audit Committee, the Board of Directors is of the opinion that the Company's internal financial controls were robust, adequate, and operating with optimum effectiveness during **FY 2025–26**.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS

The Company continues to place significant emphasis on strategic talent development, employee engagement, and building a resilient organizational culture. Key human resource initiatives sustained during **FY 2025–26** focused on targeted digital training, professional skill upgrades, and the optimization of performance-linked incentives designed to align individual goals with corporate objectives.

Diversity in recruitment, particularly across technical, compliance, and analytical roles, remained a priority to support the Company's business growth, investment analytics, and operational innovations.

The core highlights of the Company's people-led processes include:

- **Empowerment and Accountability:** Developing an institutional culture driven by a collective spirit of experience and companywide ownership, where assignment, empowerment, and strict accountability form the cornerstone of all operations.
- **Work-Life Integration:** Actively cultivating an environment that encourages employees to balance their professional and personal responsibilities, ensuring long-term talent retention and mental well-being.
- **Strategic Fresh Recruitment:** Retaining senior, highly qualified professionals in core operational roles while selectively onboarding fresh talent to support the planned growth, risk management, and diversification of the business.

This ongoing talent acquisition strategy serves as a critical input to equip the organization to deliver a wide and sophisticated variety of investment and credit products to our growing client base.

Industrial Relations & Headcount:

Industrial relations across all levels of the organization remained exceptionally cordial and harmonious throughout the year under review. As of March 31, 2026, the total number of permanent individuals employed on the rolls of the Company stood at **11 (Eleven)**.

CAUTIONARY STATEMENT

This report may contain forward-looking statements based on reasonable assumptions and prevailing economic trends. Actual results may differ due to risks and uncertainties, including but not limited to economic conditions, market volatility, and regulatory changes. Stakeholders are encouraged to exercise discretion and seek professional advice in decision-making

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

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“Annexure E”

REPORT ON CORPORATE GOVERNANCE

The Company believes that sound corporate governance practices are fundamental to enhancing stakeholder value and maintaining the trust and confidence of its stakeholders. The Company is committed to conducting its affairs with transparency, accountability, fairness, integrity and professionalism and in compliance with applicable laws and regulations.

1. COMPANY’S PHILOSOPHY ON CODE OF GOVERNANCE

The Company believes that good Corporate Governance is an important component in enhancing stakeholders’ value and it emerges from the application of the best and sound management practices and compliance with the laws coupled with adherence to the highest standards of transparency and business ethics. The company is committed in its responsibility towards the community, fairness, professionalism, and environment in which it operates towards employees and business partners and towards society in general.

The Company has adopted a robust governance framework which plays a critical role in ensuring that we remain true to our culture and values. The highest standard of corporate governance is the cornerstone of our long termism and continued success. It reflects in our business functions and in the manner with which we support the journey of our stakeholders.

Your Company is committed to upholding the highest standards of Corporate Governance in its operations. The policies and practices are not only in line with the statutory requirement but also reflect your Company’s commitment to operate in the best interest of its stake holders. The responsibility for maintaining high standards of Governance lies with your Company’s Board of Directors and various Committees of the Board, which are empowered to monitor implementation of the best Corporate Governance practices including making necessary disclosures within the framework of legal and regulatory provisions and Company conventions besides its employees.

The Company is committed to ensure that the Company’s Board of Directors continues to be constituted as per the prescribed norms, meets regularly as per the prescribed frequency, provides effective leadership, exercises control over the management, monitors executive performance and makes appropriate disclosures. In addition, establishment of a framework of strategic control and continuous reviewing of its efficacy and establishment of clearly documented and transparent management processes for policy development, implementation and review, decision making, monitoring control and reporting are the other policy directives.

The Company provides free access to the Board of all relevant information, advice and resources to enable it to carry out its role effectively. The Company has laid emphasis on cardinal values of fairness, transparency, accountability and equity, in all its operations, and in its interactions with stakeholders including shareholders, employees, the Government and the lenders, thereby enhancing the shareholders' value and protecting the interest of shareholders. In addition, the Company has appointed Compliance / Nodal officer for matters relating to RBI & Companies Act, etc.

Your Company is fully compliant with all the provisions of the Companies Act, 2013, Listing Regulations, and other applicable rules & bye laws. The disclosures as required in para-C of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as follows:-

2. GOVERNANCE STRUCTURE AND DEFINED ROLE AND RESPONSIBILITIES

BOARD OF DIRECTORS

The Board of Directors has the ultimate responsibility of ensuring effective management, long term business strategy, general affairs, performance and monitoring the effectiveness of the Company's corporate governance practices. The Managing Director & CFO report to the Board and are in charge of the management of the affairs of the Company, executing business strategy in consultation with the Board and achieving annual long term business targets.

(A) COMPOSITION, DIRECTORSHIP, ATTENDANCE OF THE BOARD AND MEETINGS

The Company believes in a well-balanced Board which enriches Board discussions and enables effective decision making. The Board has an optimal mix of Executive and Non-Executive Directors who have considerable expertise in their respective fields including competencies required in context of Company's business.

The composition and size of the Board is reviewed periodically to ensure an optimum mix of Directors with complementary skill sets and varied perspectives for constructive debates facilitating more effective decision making.

As on March 31, 2026, the Board comprised of 4 (Four) Directors, 2 (two) of which are Independent Directors including 1(one) Woman Independent Director, 1 (one) Non-Executive Director and 1(one) Managing Director. The composition of the Board represents an optimal mix of professionalism, knowledge and experience and enables the Board to discharge its responsibilities and provide effective leadership to the business.

The Chairperson of the Board is Managing Director.

The composition of the Board is in conformity with the requirements of Regulation 17 of the Listing Regulations as well as the Companies Act, 2013 read with the Rules issued thereunder.

The Board met Five (5) times during the year on May 30, 2025, August 14, 2025, September 05, 2025, November 12, 2025, and February 12, 2026 and the gap between

two meetings did not exceed the statutory period laid down by the Companies Act, 2013. The necessary quorum was present for all the meetings.

The names and categories of the Directors on the Board, their attendance at board meetings held during the year and the number of directorships and committee chairpersonships / memberships held by them in other public companies as on March 31, 2026 are given herein below. Other directorships do not include directorships of private limited companies, Section 8 companies and of companies incorporated outside India.

Name of the Director	Category	Number of Board meetings during the year 2025-26		Whether attended last AGM held on September 30, 2025	Number of directorships In other Public Companies	Number of committees positions held in other public companies	
		Held	Attended			Chairperson	Member
Mr. Alok Mukherjee DIN:00186055	Managing Director	5	4	Yes	0	-	-
Mr. Ajay Verma DIN: 08704171**	Independent Director	4	3	Yes	0	-	--
Ms. Komal Mundhra DIN:08923682	Independent Director	5	4	Yes	0	-	-
Mr. Sanjeev Kumar Jain DIN:02281689	Non-Executive Director	5	3	Yes	0	-	-
Mr. Sureshchandra Chhanalal Aythora DIN:00085407 **	Independent Director	3	3	No	1. N-Ablers Infotech (India) Limited 2. LML Holdings Limited 3. Gold Rock Agro Tech Limited	-	-

*Mr. Ajay Verma was Appointed as an Independent Director of the company in the Board meeting held on 14.08.2025.

** Mr. Sureshchandra Chhanalal Aythora (DIN: 00085407) has completed his second consecutive term as an Independent Director of the Company on September 30, 2025 and, consequently, ceased to be an Independent Director of the Company with effect from September 30, 2025.

Notes:

1. Position in Audit Committee and Stakeholders Relationship Committee, excluding Gold Rock Investments Limited, has been considered for Committee positions as per the Regulation 26(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In accordance with Regulation 17A and Regulation 26 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, none of the Directors on the board hold directorship in more than seven listed entities and none of them is a member of more than ten committees or chairman of more than five committees across all public limited companies in which they are directors. Further, In compliance with Section 165 of the Companies Act, 2013, none of the Directors on the Board hold directorships in more than 20 (Twenty) companies at the same time with the directorship in public companies not exceeding 10 (Ten).

(B) Disclosure of Relationship between Directors inter-se:

None of the Directors of the Company are related to each other as on March 31, 2026, as per the definition of “relative” under the Companies Act, 2013.

(C) Details of equity shares and Convertible Instruments of the Company held by the Board of Directors and KMP as on March 31, 2026, are given below:

Name of Director / KMP	Number of equity shares
Mr. Alok Mukherjee	14990
Mr. Ajay Verma	
Ms. Komal Mundhra	-
Mr. Sanjeev Kumar Jain	5
Mr. J. K. Srivastava	900

(D) Web Link where details of the Familiarization Programmes imparted to independent directors is disclosed:

The Company at its various meetings held during the Financial Year 2025-26 had familiarized the Independent Directors with regard to the roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, the Business models of the Company etc. The Independent Directors have been provided with necessary documents, reports and internal policies to familiarize them with the Company’s policies, procedures and practices. Periodic presentations are made to the Board and Board Committee meeting on Business and performance updates of the Company, Business strategy and risks involved. Quarterly updates on relevant statutory changes and judicial pronouncements and encompassing important amendments are briefed to the Directors.

The Familiarization Policy along with the details of familiarization program imparted to the Independent Directors is available on the website of the Company at www.goldrockinvest.in.

(F) Skills/Expertise/Competence of the Board of Directors:

The Company recognizes the benefits of having a diverse Board and has identified the below mentioned skills, expertise, competencies in the context of its business:

- Industry Experience and knowledge
- Business Management
- Leadership and Entrepreneurship
- Finance and Risk Management
- Corporate Governance and Compliance

In the table below, the specific areas of expertise of individual Board members are as under:

Skill's/Expertise/Competencies	Mr. Alok Mukherjee	Mr. Sanjeev Kumar Jain	Mr. Sureshchandra Chhanalal Aythora	Ms. Komal Mundhra	Mr. Ajay Verma
Industry Experience and knowledge	√	-	√	√	√
Business Management	√	√	√	√	√
Leadership and Entrepreneurship	√	-	√	√	√
Finance and Risk Management	√	√	√	√	√
Corporate Governance and compliance	√	√	√	√	√

(G) Confirmation of the Board

The Board based on the declaration submitted by the Independent Directors of the Company as a part of Annual Disclosure for the Financial Year 2025-26, hereby certifies that all the Independent Directors of the Company fulfills the conditions specified in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are independent of the management.

(H) Declaration by Independent Directors:

All the Independent Directors of the Company have submitted declarations confirming that they meet the criteria of independence as stipulated under Section 149(6) of the Companies Act, 2013, and Regulation 16(1)(b) of the SEBI (Listing Obligations and

Disclosure Requirements) Regulations, 2015. They further confirm that they are not aware of any circumstance or situation that exists or may reasonably be anticipated, which could impair or impact their ability to discharge their duties with objective independent judgment and without external influence.

The Independent Directors also declare that they have no pecuniary relationships or transactions with the Company, its promoters, directors, or senior management, nor are they material suppliers, service providers, customers, lessors, or lessees of the Company that may affect their independence. Additionally, they are not substantial shareholders owning two percent or more of the voting shares of the Company.

(I) Resignation of Independent Director

During the Financial Year 2025-26 under review, no Independent Director resigned from the Company.

However, Mr. Sureshchandra Chhanalal Aythora (DIN: 00085407) completed his second consecutive term as an Independent Director of the Company on September 30, 2025. Accordingly, upon completion of his second consecutive term, he ceased to be an Independent Director of the Company with effect from September 30, 2025, in accordance with the provisions of the Companies Act, 2013.

The Board places on record its sincere appreciation for the valuable contribution, guidance and support extended by Mr. Sureshchandra Chhanalal Aythora during his tenure as an Independent Director of the Company.

(J) BOARD PROCEDURES

The agenda is circulated well in advance to the Board of Directors. The items in the agenda are backed by comprehensive background information to enable the Board to take appropriate decisions. The Board is also kept informed of major events/items and approvals are taken wherever necessary. At the Board meetings, the Board is apprised of the overall performance of the Company.

The Company adheres to the provisions of the Companies Act, 2013 read with the Rules issued there under, Secretarial Standards and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to convening and holding the meetings of the Board of Directors and its Committees.

3. AUDIT COMMITTEE

The audit committee of the Company is constituted in accordance with the Regulation 18 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with Section 177 of the Companies Act, 2013.

(A) TERMS OF REFERENCE

The Audit Committee provides directions to the audit and risk management function in the Company and monitors the quality of internal audit and management audit. The terms of reference of the audit committee have been specified in writing by the Board of Directors

of the Company in accordance with section 177 (4) and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

(B) COMPOSITION & MEETINGS

The Committee met five (5) times during the year on May 30, 2025, August 14, 2025, September 05, 2025, November 12, 2025, and February 12, 2026 and the gap between two meetings did not exceed one hundred twenty days. The necessary quorum was present for all the meetings.

The composition of the audit committee and the details of meetings attended by its members are given below:

Name of Director	Category	No. of meetings during the financial year	
		Held	Attended
Ms. Komal Mundhra	Chairperson– Independent Director	5	4
Mr. Alok Mukherjee	Managing Director – Member	5	5
Mr. Ajay Verma #	Independent Director- Member	3	3
Mr. Sureshchandra Chhanalal Aythora ##	Independent Director	2	2

Audit Committee was reconstituted on 05-09-2025 and he became the member of the Committee w.e.f. 05-09-2025.

As the second consecutive term of Mr. Sureshchandra Chhanalal Aythora (DIN: 00085407) as an Independent Director was due to expire on September 30, 2025, the Audit Committee was reconstituted w.e.f. September 5, 2025, with Mr. Sureshchandra Chhanalal Aythora ceasing to be a member and Ms. Komal Mundhra being appointed as the Chairperson of the Committee.

All the members of the Audit Committee are financially literate and have accounting or related financial management expertise. The audit committee invites executives, as it considers appropriate, particularly the head of the finance function, representatives of the statutory auditors and representatives of the internal auditors to be present at its meetings. The Company Secretary acts as the secretary to the audit committee.

The previous Annual General Meeting (“AGM”) of the Company was held on September 30, 2025, and Ms. Komal Mundhra Chairperson of the audit committee attended the Annual General meeting.

(4) NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee of the Company is constituted in accordance with Regulation 19 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with Section 178 of the Companies Act, 2013.

(A) TERMS OF REFERENCE

The terms of the reference of the Committee consists of making recommendations on matters related to remuneration of Directors and Senior Management review of performance-based remuneration with reference to corporate goals and objectives, framing nomination and remuneration policy and reviewing the process of succession planning at key levels in the Company and other related matters.

The role of the committee has been defined as per section 178(3) of the Companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

(B) COMPOSITION & MEETINGS

The Committee met Five (5) times during the year on May 30, 2025, August 14, 2025, September 05, 2025, November 12, 2025, and February 12, 2026 and the gap between two meetings did not exceed one hundred twenty days. The necessary quorum was present for all the meetings.

The composition of the Nomination & Remuneration Committee and the details of meetings attended by its members are given below:

Name of Director	Category	No. of meetings during the financial year	
		Held	Attended
Ms. Komal Mundhra	Independent Director-Chairperson	5	5
Mr. Sanjeev Kumar Jain	Non-Executive Director-Member	5	5
Mr. Ajay Verma\$	Independent Director-Member	3	3
Mr. Sureshchandra Chhanalal Aythora \$\$	Independent Director-Member	2	2

\$ Nomination and Remuneration Committee was reconstituted on 05-09-2025 and he became the member of the Committee w.e.f. 05-09-2025

\$\$ As the second consecutive term of Mr. Sureshchandra Chhanalal Aythora (DIN: 00085407) as an Independent Director was due to expire on September 30, 2025, the Nomination and Remuneration Committee was reconstituted w.e.f. September 5, 2025.

REMUNERATION POLICY:

The Nomination and Remuneration Committee is fully empowered to determine/approve and revise, subject to necessary approvals, the remuneration of managerial personnel including Managing Director/ Executive Director after taking into account the financial position of the Company, trends in the industry, qualifications, experience, past performance and past remuneration, etc.

The Company's remuneration policy is directed towards rewarding performance based on review of achievements periodically. The remuneration policy is in consonance with the existing industry practice.

The Independent Director shall be entitled to receive remuneration by way of sitting fees, reimbursement of expenses for participation in the Board /Committee meetings

A Non-Executive Director shall be entitled to receive sitting fees for each meeting of the Board or Committee of the Board attended by him, of such sum as may be approved by the Board of Directors within the overall limit prescribed under the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Board Governance, Nomination and Remuneration Committee recommend the remuneration for the Managing Director, Senior Management and Key Managerial Personnel. The payment of remuneration to Executive Director is approved by the Board and Shareholders.

PERFORMANCE EVALUATION OF BOARD OF DIRECTORS

Pursuant to the provisions of the Companies Act, 2013 and SEBI LODR 2015, the Board has carried out an Annual Performance Evaluation of its own performance, the Directors individually as well as the evaluation of the working of its various Committees.

A separate exercise was carried out to evaluate the performance of Individual Directors including the Chairperson of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgment, safeguarding the interest of the Company and its minority shareholders etc. The performance evaluation of the Independent Directors was carried out by the entire Board excluding the Directors being evaluated.

5. SHARE TRANSFER AND STAKEHOLDERS RELATIONSHIP COMMITTEE

The Share Transfer and Stakeholders Relationship Committee of the Company is constituted in accordance with the Regulation 20 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with Section 178 of the Companies Act, 2013.

The role and functions of the Share Transfer and Stakeholders Relationship Committee include the effective redressal of grievances of shareholders, debenture holders and other security holders including complaints related to transfer of shares, non-receipt of balance sheet, and non-receipt of declared dividends. The Committee overviews the steps to be taken for further value addition in the quality of service to the investors.

During the year, no Complaint received from the Investor(s), no investor grievance has remained unattended/ pending for more than thirty days. The Board has delegated the powers to approve transfer of securities allotted by the Company to this Committee. As on March 31, 2026, no transfer was pending.

The Committee is headed by Mr. Ajay Verma Independent Non-Executive Director and consists of the members as stated below. During the year ended on March 31, 2026, the Committee met Five (5) times during the year on May 30, 2025, August 14, 2025, September 05, 2025, November 12, 2025 and February 12, 2026.

The composition of the Share Transfer and Stakeholders Relationship Committee and the details of meetings attended by its members are given below:

Sr. No	Name of Director	Category	No. of meetings during the financial year 2025-26	
			Held	Attended
1.	Ms. Komal Mundhra	Member (Non-Executive Independent Director)	3	3
2	Mr. Sureshchandra Chhanalal Aythora ^	(Non-Executive Independent Director)	2	2
3.	Mr. Ajay Verma ^^	Chairperson (Non-Executive Independent Director)	2	2
4.	Mr. Sanjeev Kumar Jain	Non-Executive-Non-Independent Director	5	5
5.	Mr. Alok Mukherjee^^^	Executive Director	3	3

^ The tenure of Sureshchandra Chhanalal Aythora was about to expired as on 30.09.2025, the Stakeholders Relationship Committee was reconstituted on 05-09-2025 and Ms. Komal Mundhra was appointed as the chairperson of the Committee w.e.f. 05.09.2025.

^^ SRC was chaired by Ms. Komal Mundra on 12.11.2025. Thereafter, the Board in its Meeting held on 12.11.2025, reconstituted the SRC by appointing Mr. Ajay Verma as the Chairperson in place of Ms. Komal Mundhra, who would be Member of SRC.

^^^ The Committee reconstituted W.e.f. 12-11-2025 and Alok Mukherjee was Ceased as a Member of SRC.

The previous Annual General Meeting (AGM) of the Company was held on September 30, 2025, and was attended by Ms. Komal Mundhra, Chairperson of the share transfer and stakeholders relationship committee.

Name, designation and address of Compliance Officer:

Ms. Pooja Solanki

Company Secretary and Compliance Officer
508, 5th Floor, Plot no.31, 1 Sharda Chamber,
Narsi Natha Street, Bhat Bazar, Chinchbuder,
Masjid- Tel. No: 022-49734998

(5A) Risk Management Committee (“RMC”)

Pursuant to Regulation 21 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the constitution of a Risk Management Committee (“RMC”) the requirement for constitution of a Risk Management Committee is not applicable to the Company. Accordingly, the Company has not constituted an RMC during the Financial Year 2025–26.

(5B) Senior Management

The Particulars of senior management of the company as on March 31, 2026 are as follows: -

Name	Designation
Mr. Jitendra Kumar Srivastava	Chief Financial Officer
Ms. Pooja Solanki	Company Secretary & Compliance Officer

Senior Management Personnel” shall mean officers/personnel of the listed entity who are members of its core management team (excluding the Board of Directors), and shall include Functional Heads, the Company Secretary, and the Chief Financial Officer, and such employees as may be deemed to be part of the core management team of the Company by the Board of Directors, in accordance with Regulation 16(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(6) REMUNERATION OF DIRECTORS

During the Financial Year 2025–26 under review, the Company did not enter into any pecuniary transactions with its Non-Executive Directors. The remuneration structure of the Board of Directors is governed by the recommendations of the Nomination and Remuneration Committee, and in accordance with the provisions of the Companies Act, 2013, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

a) All pecuniary relationship or transactions of the Non-Executive Directors:

There was no pecuniary relationship or transaction between the Company and any of its Non-Executive Directors during the Financial Year 2025–26.

b) Details of sitting fees paid to the Directors for the year ended March 31, 2026:

The remuneration by way of sitting fees for attending Board, Audit Committee, Independent Directors and Nomination & Remuneration Committee Meetings paid to Non-Executive Directors are as follows:

(Amount in Rs.)

Name of Director	Sitting Fees			
	Salary	Bonus	Other Perquisite/Benefits	Sitting Fees/Commission
Mr. Ajay Verma	-	-	-	1.90
Ms. Komal Mundhra	-	-	-	-
Mr. Sanjeev Kumar Jain	-	-	-	-
Mr. Sureshchandra Chhanalal Aythora	-	-	-	-

c) Details of remuneration paid to the Managing Directors for the year ended March 31, 2026

(Amount in Lakhs)

Name of Director	Salary Basic and allowances	Benefits Perquisites	Contribution to provident fund	Total (Amount in Rs.)
Mr. Alok Mukherjee	3.00	-	-	3.00

d) Criteria of making payments to Non-Executive Directors:

- The Company pay sitting fees to Mr. Ajay Verma and does not pay any other form of remuneration to its Non-Executive Directors.
- Non-Executive Directors, including Independent Directors, do not receive any fixed or variable compensation from the Company.
- The performance of Independent Directors is reviewed annually by the Board.

There is no pecuniary relationship or transactions between the company and non-executive directors.

The Company follows a policy on remuneration of Directors, Key Managerial Personnel and Senior Management Employees. In compliance of the provisions of the Companies Act, 2013 rules and regulations made thereunder and SEBI (LODR) Regulations, 2015 the policy has been formulated by the Nomination and Remuneration Committee and approved

by the Board. The said policy is available on the Company's website <https://www.goldrockinvest.in/>.

(e) Stock Option details, if any and whether at a discount as well as the period over which accrued and over which exercisable:

The Company does not have any Stock Option Scheme for any of its Director(s) or Employee(s). Consequently, there are no stock options granted at a discount, nor is there any period over which stock options have accrued or are exercisable.

INDEPENDENT DIRECTORS MEETING

As stipulated by the Code of Independent Directors under Schedule IV of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Independent Directors of the Company shall hold at least one meeting in a year without the presence of Non-Independent Directors and members of the management. All the independent directors shall strive to be present at such meeting.

The independent directors in their meeting shall, inter alia-

- (a) Review the performance of non-independent directors and the board of directors as a whole;
- (b) Review the performance of the chairperson of the listed entity, taking into account the views of executive directors and non-executive directors;
- (c) Assess the quality, quantity and timeliness of flow of information between the management of the listed entity and the board of directors that is necessary for the board of directors to effectively and reasonably perform their duties;

7. GENERAL BODY MEETINGS

(a) Annual General Meeting

The particulars of Annual General Meetings of the Company held in last three years are as under:

Year	AGM	Location	Date	Time	Special Resolution Passed
2024-25	AGM	Rohit Chamber, Ground Floor, Janamabho mi Marg, Kala Ghoda, Fort, Mumbai 400 001	30/09/2025	11:00 A.M.	1. To consider appointment of Mr. Ajay Verma (Din: 08704171) as an Independent Director 2. To consider Re-appointment of Ms. Komal Mundhra (Din: 08923682) as an Independent Director. 3. Approval of Re-appointment of Mr. Alok Mukherjee (Din: 00186055) as a Managing Director.

2023-24	AGM	Rohit Chamber, Ground Floor, Janamabho mi Marg, Kala Ghoda, Fort, Mumbai 400 001	30/09/20 24	11:00 A.M.	-
2022-23	AGM	Rohit Chamber, Ground Floor, Janamabho mi Marg, Kala Ghoda, Fort, Mumbai 400 001	30/09/20 23	11:00 A.M.	-

Voting results of the last AGM is available on the website of your Company at: <https://www.goldrockinvest.in/>

(b) Postal Ballot Meeting

For the year ended March 31, 2026 there have been no ordinary or special resolutions passed by the Company's Shareholders through postal ballot.

(c) Extra Ordinary General Meeting

No extraordinary general meeting of the members was held during the year 2025-26.

(d) Whether any special resolution passed last year through postal ballot and details of voting pattern:

During the year under review, the Company did not pass any special resolutions through postal ballot.

8. MEANS OF COMMUNICATION

The Company has promptly reported all material information including quarterly results to BSE Limited, where the Company's securities are listed. The quarterly, half-yearly and annual results of the Company are published in national and regional newspapers in India which include of Financial Express and Mumbai Lakshdeep. The Company also sends the financial results to the Stock Exchange immediately after its approval by the Board. These results are simultaneously posted on the website of the Company i.e. <https://www.goldrockinvest.in/>. No presentations were made to the Institutional Investor's

or analysts during the year under review. The Management Discussions and Analysis (MD&A) Report is annexed and forms part of this Report.

9. GENERAL SHAREHOLDER INFORMATION

i. Annual General Meeting scheduled to be held:

Date : September 30, 2026
Time : 11.00 A.M.
Venue : Rohit Chamber, Ground Floor, Janmabhoomi Marg, Kala Ghoda, Fort, Mumbai, Maharashtra-400001.

ii. Financial year:

The Financial Year of the Company starts on 1st April of a year and ends on 31st March of the following year. (2025-26)

iii. Dividend Payment Date

No dividend is recommended on the Equity Shares of the Company.

iv. Listing of Equity Shares on Stock Exchanges:

Equity Shares of the Company are listed on BSE Limited, Mumbai (BSE). Annual listing fee for the year 2025-2026 has been paid to the BSE Limited, Mumbai.

v. Stock Code:

- (i) BSE Limited, Mumbai (BSE): 501111
- (ii) ISIN – INE598F01014

vi. Trading Status:

During the financial year under review, the equity shares of the Company were not suspended from trading on any of the stock exchanges where the shares are listed.

vii. Registrar & Transfer Agent:

Alankit Assignments Limited,

Registered Address: - 205-208 Anarkali Complex, Jhandewalan Extention, New Delhi, – 110055, (B) + 91-11-4254 1234 | (D) + 91-11-4254 1954 | (M) | (F) + 91-11-4254 1201, +91-11-2355 2001 | www.alankit.com

viii. Share Transfer System & Dematerialisation of Shares:

- **Transfer of Physical Securities:** In compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, requests for processing the transfer of listed securities in physical form are not entertained and have been completely barred, except in cases of transmission or transposition. Any residual or historically re-lodged physical transfer requests processed under SEBI's special

operational windows are directly credited in dematerialised mode to the demat account of the respective investor.

- **Share Transfer Committee:** The Share Transfer and Stakeholders Relationship Committee meets on an "as-and-when-required" basis to monitor, expedite, and approve matters relating to transmission, transposition, and dematerialisation of shares subject to minimum 1 (one) meeting in a financial year.
- **Dematerialisation / Rematerialisation Requests:** Valid requests for dematerialisation and rematerialisation of shares are verified, processed, and confirmed by the Company's Registrar and Share Transfer Agent (RTA) within the regulatory timeline of 15 days from the physical receipt of the Demat Request Form (DRF)/ Rematerialisation Request Form (RRF) provided all accompanying documents are in proper order.
- **Reconciliation of Share Capital Audit:** Pursuant to Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018, a qualified Practicing Company Secretary conducts the Reconciliation of Share Capital Audit on a quarterly basis. This audit confirms that the total issued, paid-up, and listed capital aligns perfectly with the total physical shares and dematerialised shares held with NSDL and CDSL. These Audit Reports are electronically submitted to the Stock Exchange (BSE) within 30 days from the close of each quarter.

ix. Shareholding as on March 31, 2026:

a. Distribution of shareholding as on March 31, 2026

Range (shares)		Number of Shareholders	% of Total Holders
Upto	500	64	0.81
501	to 1000	4	0.42
1001	to 2000	6	1.25
2001	to 3000	1	0.27
3001	to 4000	5	2.34
4001	to 5000	1	1.12
5001	to 10000	8	7.71
10001 and above		10	86.59
Total		99	100

b. Shareholding pattern as on March 31, 2026

The shareholding of different categories of the shareholders as on March 31, 2026, is given below:

Category	Number of shares	Percentage %
Promoter and Promoters Group	570200	72.58
Directors (other than Independent Directors), their Relatives, and Key Managerial Personnel	15895	2.02
Central / State Govt (s)	0	0.00
Bodies Corporate	7200	0.92
Financial Institutions/Banks	0	0.00
Foreign Investors (FIIs/NRIs/ OCBs/ Foreign Bank/ Foreign Corporate Bodies)	0	0.00
Others	192305	24.48
TOTAL	785600	100.00

x. De-materialization of Shares

Trading in Equity Shares of the Company is permitted only in dematerialized form with effect from January 29, 2001 as per notification issued by the Securities & Exchange Board of India (SEBI). As on March 31, 2026, out of total Equity Capital 785600 Equity Shares, 777030 Equity Shares representing 98.91 % of the total Equity Shares are held in dematerialized form with NSDL and CDSL.

xi. Outstanding GDRs/ADRs/Warrants or any Convertible instruments, conversion date and likely impact on equity

The Company has not issued any GDRs / ADRs or any Warrants in the past and hence as on March 31, 2026, the Company does not have any outstanding GDRs / ADRs or any Warrants.

xii. Plant Location:

In view of the nature of the Company's business viz. finance services, the Company operates from offices in Mumbai-India.

xiii. Commodity Price Risk or Foreign Exchange Risk and Hedging Activities

Nil

xiii. Address for correspondence:

508, 5th Floor, Plot no.31, 1 Sharda Chamber,
Narsi Natha Street, Bhat Bazar, Masjid Chinchbuder,
Mumbai – 400 009 Maharashtra
Tel. No: 022-49734998

xiv. Credit Rating:

The Company do not require to rate its borrowing facilities. Hence there are no credit ratings assigned to the Company's borrowing facilities.

10. DISCLOSURES

i. Disclosure in materially significant related party transactions that may have potential conflict with the interests of listed entity at large and Web link where policy for dealing with related party transactions

None of the transactions with any of the related party are in conflict with the interest of the Company at large. The board has approved a policy for related party transactions which has been uploaded on the Company's website i.e. <https://www.goldrockinvest.in/>

ii. Details of compliance with mandatory requirements and adoption of the non-mandatory Requirements

The Company has generally complied with the requirements of the Stock Exchange, the Securities and Exchange Board of India (SEBI) and other statutory authorities in all matters relating to the capital market during the last three years. However, the Company was levied a penalty under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on account of a delay in the submission of the Quarterly and Annual Audited Financial Results for the quarter and financial year ended March 31, 2023. The said financial results were required to be submitted on or before May 30, 2023; however, the Company submitted the same on June 19, 2023, resulting in a delay of 20 days. The applicable penalty levied by the Stock Exchange has since been duly paid by the Company. Apart from the aforesaid instance, no other penalties or strictures have been imposed on the Company by the Stock Exchange(s), SEBI or any other statutory authority during the last three years.

iii. Details of establishment of vigil mechanism, whistle blower policy and affirmation that no personnel have been denied access to the audit committee: T

The Company has adopted Whistle Blower Policy/Vigil Mechanism for Directors and Employees to report concerns about unethical behavior. No person has been denied access to the audit committee. The said policy has been also put up on the website of the Company.

iv. The Company has also adopted policy for Determination of Materiality of Events and Information and Policy on Preservation of Documents. The said policies have been also put up on the website of the Company.

v. Details of the Company's material subsidiary (as per Regulation 15 and Regulation 24 of the SEBI Listing Regulations):

Your Company did not have material unlisted subsidiary during the FY 2025-26

vi. Details of Utilization of Funds Raised Through Preferential Allotment or Qualified Institutions Placement (QIP)[Regulation 32(7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

The Company has not raised any funds through preferential allotment or qualified institutions placement (QIP) during the financial year ended March 31, 2026. Accordingly, the disclosure requirements under Regulation 32(7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are not applicable to the Company for the said financial year.

vii. Certificate of non-disqualification of directors:

A certificate has been received from Ms Shivani Agarwal, Practicing Company Secretaries, confirming that none of the Directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such statutory authority.

viii. Recommendation of the Committee

All recommendations/ submissions made by various Committees of the Board during the financial year 2025-26 were accepted by the Board of the Company during the year under review

ix. Payment made to the Statutory Auditors:

During the financial year ended March 31, 2026, the total fees paid by the Company to **M/s Rajeev Sharma & Associates**, Chartered Accountants, the Statutory Auditors, on a consolidated basis towards the services availed by the Company aggregates to Rs. 1.00 lakhs.

x. Disclosure in terms of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder:

The Company has constituted Internal Complaints Committee as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and also has a policy and framework for employees to report sexual harassment cases at workplace. During the financial year 2025-26, no complaint has been received by the Company with allegations of sexual harassment.

xi. Details of Loans and Advances by the Company and its Subsidiaries in the nature of loans to firms/companies in which Directors are interested:

The Company has not provided any loans or advances in the nature of loans to any firms or companies in which directors are interested during the financial year.

xii. Details of material subsidiaries of the listed entity; including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries. :-

The Company had a subsidiary, Seattle Online Private Limited ("Seattle"). Seattle completed a rights issue of fully paid-up equity shares and allotted 6,75,000 equity shares to its existing equity shareholders on June 26, 2025.

As the Company held only preference shares in Seattle and did not hold any equity shares, no equity shares were offered or allotted to the Company pursuant to the aforesaid rights issue. Consequently, the Company's shareholding in Seattle was diluted to 6.74% of the total aggregate share capital (equity and preference) of Seattle as on June 26, 2025. Accordingly, the Company's shareholding fell below the threshold prescribed under Section 2(87) of the Companies Act, 2013 for Seattle to qualify as a subsidiary of the Company.

Accordingly, with effect from June 26, 2025, Seattle Online Private Limited ceased to be a subsidiary of the Company. It is further noted that Seattle was not a material subsidiary of the Company.

11. Disclosure on compliance with Corporate Governance requirements:

The Company has complied with Corporate Governance requirements specified in Regulation 17 to 27 and clause (b) to (i) of sub-regulation (2) of Regulation 46 of the Listing Regulations. The Company has complied with the requirements of Part C (Corporate Governance Report) of sub-paras (2) to (10) of Schedule V of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.

12. OTHER INFORMATION

i. Prevention of Insider Trading Code:

As per regulation 8 and 9 of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has adopted the "Code of practices and procedures for fair disclosure of unpublished price sensitive information" and "Code of conduct to regulate, monitor and report trading by insiders".

All the Directors, employees at Senior Management and other employees who could have access to the unpublished price sensitive information of the Company are governed by this code.

ii. CEO/CFO Certification

In terms of Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Compliance Certificate issued by the Chief Executive Officer (CEO) and Chief Financial Officer (CFO) is annexed to this report.

As of March 31, 2026, the Company does not have a designated CEO. Accordingly, the certificate has been signed by Mr. Alok Mukherjee Managing Director and Mr. J K Srivastava, Chief Financial Officer have issued certificate as specified in Part B of Schedule II of the SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015 for the financial year ended March 31, 2026.

iii. DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT

(Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

The members of the Board of Directors and Senior Management Personnel have affirmed compliance with the Code of Conduct applicable to them for the financial year ended March 31, 2026. The Annual Report of the Company includes a certificate from Mr. Alok Mukherjee, Managing Director, confirming compliance based on declarations received from Independent Directors, Non-Executive Directors, and Senior Management Personnel. The Company's Code of Conduct is available on the Company's website at <https://www.goldrockinvest.in/> /

During the financial year 2025-2026, the information as required under Part A of Schedule II of the SEBI Listing Regulations has been placed before the Board of Directors for their consideration. Additionally, the Board periodically reviews compliance reports relating to all applicable laws governing the Company.

Disclosure with respect to Demat suspense Escrow account/unclaimed suspense account:

There are no shares in the demat suspense account or unclaimed suspense account of the Company.

Disclosure of Certain Types of Agreements Binding Listed Entities

During the year under review, the Company has not entered into any agreements falling under clause 5A of Paragraph A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations.

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

Alok Mukherjee
Managing Director
DIN: 00186055

Sanjeev Kumar Jain
Director
DIN: 02281689

Place: Mumbai
Date: 04.09.2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
***(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015)***

To,
The Members,
Gold Rock Investments Limited
CIN: L65990MH1978PLC020117
Address: 508, 5th Floor, Plot No. 31, 1,
Sharda Chamber, Narsi Natha Street,
Bhat Bazar Masjid, Chinchbunder
Mumbai-400009 Maharashtra

We have examined the relevant registers, records, forms, returns and disclosures **Gold Rock Investments Limited** having **CIN: L65990MH1978PLC020117** (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V, Para-C, Clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications [including Directors Identification Number (DIN) status] at the portal of Ministry of Corporate Affairs ('MCA') at www.mca.gov.in as considered necessary and explanations furnished to us by the Company and its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, MCA, or any such other Statutory Authority.

List of Directors as on March 31, 2026

Sr. No.	Name of the Directors	Director Identification Number	*Date of appointment in Company
1.	Mr.Alok Mukherjee	00186055	21/04/2021
2.	Ms. Komal Mundhra	08923682	14/11/2020
3.	Mr. Sanjeev Kumar Jain	02281689	28/07/2021
4.	Mr. Ajay Verma	08704171	14/08/2025

* The date of appointment is the original date of appointment as per the master data of the Company appearing at the MCA portal. Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the

efficiency or effectiveness with which the management has conducted the affairs of the Company.

**FOR DMK ASSOCIATES
COMPANY SECRETARIES**

**CS Shivani Agarwal
PARTNER
Membership No.: ACS No.36232
COP No.: 18282
UDIN: A036232H001369839**

Place: New Delhi
Date: 04.09.2026

CERTIFICATE ON COMPLIANCE OF CORPORATE GOVERNANCE

(Pursuant to Paragraph E of Schedule V of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015)

To
The Members
Gold Rock Investments Limited
CIN: L65990MH1978PLC020117
Address: 508, 5th Floor, Plot No. 31, 1,
Sharda Chamber, Narsi Natha Street,
Bhat Bazar Masjid, Chinchbunder
Mumbai-400009 Maharashtra

Re: Certificate of Corporate Governance

We have examined the compliance of conditions of Corporate Governance by **Gold Rock Investments Limited** ("the Company"), for the year commencing from 1 st April, 2025 till 31 st March, 2026 as stipulated under Regulations 17 to 27 and clause (b) to (i) of Regulation 46(2) and Para C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter called "Listing Regulations").

Managements Responsibility:

The compliance of conditions of Corporate Governance is the responsibility of the management of the Company. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of the Corporate Governance stipulated in Listing Regulations. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the company.

Opinion:

Based on our examination of the relevant records and according to the information and explanations provided to us and the representation provided by the Management, we are of the opinion that the Company has complied with the conditions of Corporate Governance as stipulated in Listing Regulations for the year ended March 31, 2026.

We state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

Restriction on Use:

The certification is addressed to and provided to the Members of the Company solely for the purpose to enable the Company to comply with the requirements of the Listing Regulations, and should not be used by any other person for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other

purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

**FOR DMK ASSOCIATES
COMPANY SECRETARIES**

**CS Shivani Agarwal
PARTNER
Membership No.: ACS No.36232
COP No.: 18282
UDIN: A036232H001369850**

Place: New Delhi
Date: 04.09.2026

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Regd. Off.: 508, 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

CEO/CFO CERTIFICATION

[Pursuant to Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To
The Board of Directors
Gold Rock Investments Limited,
508, 5th Floor, Plot No. 31, 1, Sharda Chamber,
Narsi Natha Street, Bhat Bazar Masjid,
Chinchbunder, Mumbai 400009

We have certified that:

We, have reviewed Financial Statements and Cash Flow Statement of Gold Rock Investments Limited ("the Company"), for the year ended **March 31, 2026** and that to best of our knowledge and belief

- i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
- ii. These statements together present true and fair view of the Company's affairs and are following existing accounting standard, applicable laws and regulations.

There are, to the best of our knowledge and belief, no transaction entered into by the Company during the year which are fraudulent or illegal or violative of the Company's code of conduct.

We accept responsibility for establishing and maintaining internal control for financial reporting. We have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls. If any, of which we are aware and the steps we have taken or purpose to take to rectify these deficiencies, if any,

We have indicated to the Auditors and the Audit Committee that;

- i. There has not been any significant change in internal control over financing reporting during the year;

- ii. There has not been any significant change in accounting policies during the year requiring notes to financial statements; and
- iii. We are not aware of any instance during the year of significant fraud with involvement therein of the management or an employee having a significant role in the Company's internal control system over financial reporting

This certification is being given to the Board pursuant to Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Thank You

Yours Truly,

Mr. Alok Mukherjee
Managing Director

Mr. Jitendra K Srivastava
Chief Financial Officer

Date: 04.09.2026
Place: Mumbai

CEO DECLARATION

It is hereby certified that:

All Board Members and Senior Management Personnel have affirmed compliance with code of conduct as laid down by the Company during the financial year ended on March 31, 2026.

Place: Mumbai

Date: 04.09.2026

Alok Mukherjee
Managing Director
DIN:00186055

**** As on March 31, 2026, the Company does not have a CEO. Therefore, this certificate is signed by Mr. Alok Mukherjee, Managing Director of the Company.***

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GOLD ROCK INVESTMENTS LIMITED

Report on the Standalone financial statements

We have audited the accompanying standalone financial statements of GOLD ROCK INVESTMENTS LIMITED ('The Company'), which comprise the Balance Sheet as at 31st March, 2026, Statement of the Profit & Loss (including other comprehensive income), changes in equity and the cash flow statement for the year ended including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, and Profit & Loss and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs 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 Act 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 on the standalone Ind AS financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matter described below to be the key audit matter in our audit of the Company for the year ended March 31, 2026:

Sr. No.	Key Audit Matter	Auditor's Response
1.	Fair Valuation of investments	
	The Company's investments (other than investment in Subsidiary and Associates) are measured at fair value at each	We have assessed the Company's process to compute the fair value of various investments. For quoted instruments we have independently obtained NSDL

	reporting date and these fair value measurements significantly impact the Company's results. Within the Company's investment portfolio, the valuation of certain assets such as unquoted equity requires significant judgement as a result of quoted prices being unavailable and limited liquidity in these markets.	valuation report and recalculated the fair valuations. For the unquoted instruments, we have obtained an understanding of the various valuation methods used by management and analysed the reasonableness of the principal assumptions made for estimating the fair values and various other data used while arriving at the fair value measurement.
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Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial 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 standalone financial statements.

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 that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and 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 financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss, the Standalone Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act.

- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”. Our Report express an unmodified opinion on the adequacy and operating effectiveness of the company’s internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h) With respect to the other matters to be included in the Auditors’ Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us, we further report that:

- i. The Company has disclosed the impact of pending litigations as at 31 March 2026 on its financial position in its standalone financial statements;
- ii. The Company did not have any long-term contracts, including derivative contracts for which there were any material foreseeable losses.
- iii. There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. No dividend have been declared or paid during the year by the company.

- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For Rajeev Sharma & Associates
Chartered Accountant
FRN – 004849C

Kshitij Sharma
Partner
Membership No.: 432185
UDIN: 26432185EKZMOV1496

Place: Noida
Date: 30th May 2026

ANNEXURE A TO THE AUDITORS' REPORT

The Annexure referred under "Report on other Legal and Regulatory Requirement's" section of our Independent Auditors report to the members of the company on the standalone financial statements for the year ended 31st March 2026.

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

- a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - b) The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so to cover all the assets at reasonable intervals which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, Property, Plant and Equipment were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) are held in the name of the company as at the balance sheet date.
 - d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.
- ii) According to the information and explanation given to us and on the basis of examination of the records of the company, company does not have any inventory, and therefore the provisions of the clause 3(ii) of the order are not applicable to the company.
- iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.
- iv) According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.
- v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of

Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

- vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- vii) In respect of statutory dues:
- a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

- b) There were no disputed amounts payable in respect of provident fund, Employee State insurance, income tax, duty of customs, Goods and service tax, cess and other material statutory dues were in arrears as at 31 March 2026 for the period of more than 6 months from date they became payable except for income tax demands shown on the income tax portal as below:

Sr No.	Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Remarks, if any
1	Income Tax	Outstanding Demand	Rs.1,53,28,460/-	A.Y.2003-04	Erroneous demand. A refund of ₹13,88,139 was received on 23/11/2006 following a favorable appeal order. However, the Order Giving Effect (OGE) was never updated on the IT portal, causing this outdated demand to persist. A response disagreeing with the demand has been submitted.
2	Income Tax	Outstanding Demand	Rs. 4,12,110/-	A.Y.2021-22	TDS credit was wrongly withheld due to a prepaid tax mismatch. A response disagreeing with the demand has been submitted.

3	Income Tax	Outstanding Demand	Rs. NIL/- Plus Interest Rs. 55,360/-	A.Y.2012-13	As per the rectification order u/s 154, the total demand is NIL. However, the portal erroneously reflects an outstanding interest demand. A disagreement response has been submitted for correction.
4	Income Tax	Outstanding Demand	Rs. 2,01,190/-	A.Y.2018-19	TDS credit was wrongly disallowed due to a prepaid tax mismatch. A response disagreeing with the demand has been submitted

- viii) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records of the Company, we confirm that we have not come across any transactions not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix) a. In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
- b. Company is not declared willful defaulter by any bank or financial institution or other lender.
- c. According to the information and explanation given to us, Over Draft Facility loans were applied for the purpose for which the loans were obtained.
- d. According to the information and explanation given to us, funds raised on short term basis have not been utilized for long term purposes.
- e. According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f. According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi) a. According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year.

b. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

c. According to the information and explanation given to us, no whistle-blower complaints, received during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.

- xii) Company is not a Nidhi company; accordingly, provisions of the Clause 3(xii) of the Order is not applicable to the company.
- xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv) According to the information and explanations given to us, the company has adequate internal audit system commensurate with the size and nature of its business.

We have considered, during the course of our audit, the reports of the Internal Auditor(s) for the period under audit in accordance with the guidance provided in SA 610 "Using the work of Internal Auditors" in determining the nature, timing and extent of our audit procedures.

- xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.
- xvi) According to the information and explanations given to us and based on our examination of the records of the company,
 - the company is required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. It continues to hold the certificate at the year end.
 - The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
 - The company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, and its continues to fulfil the criteria of a CIC.
 - In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xviii) During the year, there has been a resignation of the statutory auditors and there were no issues, objections or concerns raised by the outgoing auditors.
- xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial

statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx) There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

There are no unspent amounts towards Corporate Social Responsibility (CSR) on ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year.

- xxi) Reporting under clause xxi of the Order is not applicable at the standalone level.

For Rajeev Sharma & Associates
Chartered Accountant
FRN – 004849C

Kshitij Sharma
Partner
Membership No.: 432185
UDIN: 26432185EKZMOV1496

Place: Noida
Date: 30th May, 2026

ANNEXURE B TO AUDITOR'S REPORT

Referred to in paragraph 2 (f) under "Report on other Legal and Regulatory Requirement's" section of our report to the members of GOLD ROCK INVESTMENTS LIMITED of even date

Report on the Internal Financial Controls under clause (i) of sub section 3 of section 143 of the Companies Act, 2013 (the Act')

We have audited the internal financial controls over financial reporting of GOLD ROCK INVESTMENTS LIMITED as of 31st March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for the Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal controls over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of internal financial controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI), these responsibilities include the design, implementation and maintenance and adequacy of internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibilities

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with Guidance Note in Audit of Internal Financial Controls over Financial Reporting (the Guidance Note) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India (ICAI). Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal Financial Controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the Internal Financial Controls system over financial reporting and their operating effectiveness. Our audit of Internal Financial Controls over financial reporting included obtaining an understanding of Internal Financial Controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of Internal Financial Controls based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's Internal Financial Controls over financial reporting.

Meaning Of Internal Financial Controls over Financial Reporting

A company's Internal Financial Controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's Internal Financial Controls over financial reporting includes those policies and procedures that (1) pertain to the maintenance of the records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles and that receipts and expenditure of the Company are being made only in accordance with authorization of the Management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitation of Internal Financial Controls Over Financial Reporting

Because of the inherent limitation of Internal Financial Controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or frauds may occur and not be detected. Also, projection of any evaluation of the Internal Financial Controls over financial reporting to future periods are subject to the risk that the Internal Financial Controls over financial reporting may become inadequacy because of changes in condition, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the company has, in all material respects, an adequate Internal Financial Controls over financial reporting and such Internal Financial Controls over financial reporting were operating effectively as at 31st March, 2026, based on the Internal Controls over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Rajeev Sharma & Associates
Chartered Accountant
FRN – 004849C

Kshitij Sharma
Partner
Membership No.: 432185
UDIN: 26432185EKZMOV1496
Place: Noida
Date: 30th May 2026

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
(1) Financial Assets			
(a) Cash and Cash Equivalents	3(a)	188.02	81.60
(b) Bank Balances other than (a) above	3(b)	2,159.78	3,270.65
(c) Derivative financial instruments		-	-
(d) Receivables		-	-
(e) Loan Receivables	4	0.85	33.18
(f) Investments	5	11,392.45	11,933.05
(g) Other Financial Assets	6	107.97	41.19
Total Financial Assets		13,849.08	15,359.68
(2) Non-Financial Assets			
(a) Inventories			
(b) Current Tax Assets (Net)	7	53.88	39.75
(c) Deferred Tax Assets (Net)	8	-	-
(d) Investment Property		-	-
(e) Biological assets other than bearer plants		-	-
(f) Property, Plant and Equipment	9	110.05	123.66
(g) Other Non-Financial Assets	10	-	-
Total Non-Financial Assets		163.94	163.41
Total Assets		14,013.01	15,523.09
LIABILITIES AND EQUITY			
(1) Financial Liabilities			
(a) Derivative financial instruments		-	-
(b) Payables		-	-
(I) Trade Payables		-	-
(II) Other Payables	11	48.36	7.55
(c) Debt Securities		-	-
(d) Borrowings (Other than Debt Securities)	12	50.69	71.06
(e) Other Financial Liabilities	13	203.87	411.25
Total Financial Liabilities		302.91	489.86
(2) Non-Financial Liabilities			
(a) Provisions			
(b) Deferred Tax Liabilities (Net)	8	3.06	2.76
(c) Other non-financial liabilities		-	-
Total Non-Current Liabilities		3.06	2.76
(3) Equity			
(a) Equity Share Capital	14	78.56	78.56
(b) Other Equity	15	13,628.47	14,951.91
Total Equity		13,707.03	15,030.47
Total Liabilities and Equity		14,013.01	15,523.09

The accompanying notes form an integral part of these financial statements

As per our report of even date

For Rajeev Sharma & Associates
Chartered Accountants
Firm Registration No. 004849C

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

Kshitij Sharma
Partner
(M.No 432185)

Alok Mukherjee
Managing Director
(DIN-00186055)

Sanjeev Kumar Jain
Director
(DIN-02281689)

Place: Noida
Date: 30th May 2026

J K Srivastava
CFO

Pooja Solanki
Company Secretary
(M. No. F-9629)

Gold Rock Investments Limited
Standalone Statement of Profit and Loss for the year ended 31st March, 2026
CIN No: L65990MH1978PLC020117
(₹ In Lakhs except EPS)

Sr. No.	Particulars	Note No.	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	INCOME			
I	Revenue from operations	16		
	(i) Interest Income		559.65	434.37
	(ii) Dividend Income		18.02	47.11
	(iii) Net gain from sales of Investments		363.17	2,041.03
	Total revenue from operations		940.84	2,522.51
II	Other Income (Profit of Sales of Assets)	17	-	-
III	Total Income (I+II)		940.84	2,522.51
IV	EXPENSE			
	Finance Costs	18	6.06	10.17
	Employee Benefits Expenses	19	72.98	30.91
	Depreciation and amortization expenses	9	15.34	16.58
	Other Expenses	20	163.09	107.72
	CSR Liability	21	21.77	7.63
	Total Expenses (IV)		279.25	173.00
V	Profit / (Loss) before exceptional items and tax (III-IV)		661.59	2,349.50
VI	Exceptional Items	22	-	-
VII	Profit / (loss) before tax (V-VI)		661.59	2,349.50
VIII	Tax expense			
	(1) Current Tax		140.85	225.00
	(2) Deferred Tax		0.31	0.57
	(3) Income Tax for Earlier Years		(29.71)	(0.44)
	(4) MAT Credit Entitlement		-	-
IX	Profit / (Loss) for the year (VII-VIII)	8	550.14	2,124.38
X	Profit / (Loss) from discontinued operations		-	-
XI	Tax expense of Discontinued Operations		-	-
XII	Profit / (Loss) from discontinued operations (After Tax) (X-XI)		-	-
XIII	Profit / (Loss) for the year		550.14	2,124.38
XIV	Other Comprehensive Income ('OCI')		(1,873.58)	(557.14)
	Items that will not be reclassified to profit or loss			
	Re-measurement gains/(loss) on defined benefits plans			
	Other Comprehensive Income for the year		(2,081.75)	(619.04)
	OCI TAX Liability Expenses		208.18	61.90
XV	Total Comprehensive Income for the year (XIII+XIV)		(1,323.44)	1,567.24
	Earnings per equity share	23		
	Basic & Diluted		70.03	270.42

The accompanying notes form an integral part of these financial statements

As per our report of even date

For Rajeev Sharma & Associates
Chartered Accountants
Firm Registration No. 004849C
For and on behalf of the Board of Directors of
Gold Rock Investments Limited
Kshitij Sharma
Partner
(M.No 432185)
Alok Mukherjee
Managing Director
(DIN-00186055)
Sanjeev Kumar Jain
Director
(DIN-02281689)

Place: Noida

Date: 30th May 2026

J K Srivastava
CFO
Pooja Solanki
Company Secretary
(M. No. F-9629)

Gold Rock Investments Limited
Standalone Statement of Cash Flows for the year ended 31st March, 2026
CIN No:-L65990MH1978PLC020117

(₹ In Lakhs)

Particulars	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
Cash Flow from Operating Activities				
Net profit / (loss) before tax		661.59		2,349.50
Adjustment for :				
Dividend Income	(18.02)		(47.11)	
Interest Received	(559.65)		(434.37)	
Depreciation and Amortisation	15.34		16.58	
Finance Cost	6.06		10.17	
Loss / (Profit) on Sale of Investment	(363.17)		(2,041.03)	
Loan Written off/ (Written Back)	-		-	
Other Comprehensive Income	(2,081.75)		(619.04)	
OCI Tax Liability Expenses	208.18		61.90	
Loss / (Profit) on Sale of Fixed Assets	-		-	
		(2,793.02)		(3,052.90)
Operating cash flow before changes in working capital		(2,131.43)		(703.40)
Changes in Working Capital:				
Loan Receivables	32.33		32.06	
Other Current Assets	(66.78)		(21.55)	
Other Short term Borrowings	(20.37)		(42.43)	
Other Financial Liabilities	41.12		(0.99)	
Other Current Liabilities	(207.38)		(65.73)	
		(221.09)		(98.63)
Net cash generated from operations before tax		(2,352.51)		(802.03)
Taxation		(111.45)		(225.12)
Net Cash from/(used) in Operating Activities (A)		(2,463.97)		(1,027.15)
Cash Flow from Investing Activities				
(Purchase)/Sale of Fixed Assets	(1.74)		-	
(Purchase)/Sale of Investments	(1,177.99)		(323.64)	
Through OCI Effect	2,081.75		619.04	
Interest Received (net)	559.65		434.37	
Dividend Income	18.02		47.11	
Net Cash used in Investing Activities (B)		1,479.70		776.88
Cash Flow from Financing Activities				
Other Non Current Assets	(14.13)		20.92	
Interest Paid	(6.06)		(10.17)	
Net Cash generated from Financing Activities (C)		(20.19)		10.75
Net Increase/(Decrease) in Cash & Cash Equivalents during the Year (A+B+C)		(1,004.45)		(239.52)
Add: Cash & Cash Equivalents as at beginning of the Year		3,352.26		3,591.78
Cash & Cash Equivalents as at the end of the Year (refer Note No. 14)		2,347.80		3,352.26
Cash in hand		0.70		0.92
Balances with scheduled Banks				
- In Current Accounts		187.33		80.69
- In Fixed Deposits 0-3 months		2,159.78		1,885.69
- In Fixed Deposits more than 12 months		-		1,384.96
Cash & Cash Equivalents		2,347.80		3,352.26

The accompanying notes form an integral part of these financial statements
As per our report of even date

For Rajeev Sharma & Associates
Chartered Accountants
Firm Registration No. 004849C

Kshitij Sharma
Partner
(M.No 432185)

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

Alok Mukherjee
Managing Director
(DIN-00186055)

Sanjeev Kumar Jain
Director
(DIN-02281689)

Place: Noida
Date: 30th May 2026

J K Srivastava
CFO

Pooja Solanki
Company Secretary
(M. No. F-9629)

Gold Rock Investments Limited
Statement of Changes in Equity for the period ended 31st March, 2026
(₹ In Lakhs)

Particulars	Share Capital		Other Equity-Reserves and Surplus					Total Equity
	No. of Shares	Amount	Capital Reserves	Capital Redemption Reserves	NBFC Statutory Reserves	General Reserves	Retained Earnings	
As at March 31, 2024	7.86	78.56	3,693.22	21.40	777.20	14.00	8,878.85	13,463.23
Changes in accounting policy or prior period errors	-	-	-	-	-	-	0	0
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued during the period	-	-	-	-	-	-	-	-
Total Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	2,124.38	2,124.38
Transfer to Reserve	-	-	-	-	424.88	-	(424.88)	-
Transfer to retained earnings	-	-	-	-	-	-	-	-
Any other change (to be specified)	-	-	-	-	-	-	-	-
Other Comprehensive Gain/ (Loss)	-	-	-	-	-	-	(557.14)	(557.14)
Total Comprehensive Income/(Loss) for the year	-	-	-	-	424.88	-	1,142.37	1,567.24
As at March 31, 2025	7.86	78.56	3,693.22	21.40	1,202.08	14.00	10,021.22	15,030.47
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-	-
Issued during the period	-	-	-	-	-	-	-	-
Total Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	550.14	550.14
Transfer to Reserve	-	-	-	-	110.03	-	(110.03)	-
Transfer to retained earnings	-	-	-	-	-	-	-	-
Any other change (to be specified)	-	-	-	-	-	-	-	-
Other Comprehensive Gain/ (Loss)	-	-	-	-	-	-	(1,873.58)	(1,873.58)
Total Comprehensive Income/(Loss) for the year	-	-	-	-	110.03	-	(1,433.47)	(1,323.44)
As at March 31, 2026	7.86	78.56	3,693.22	21.40	1,312.11	14.00	8,587.75	13,707.03

The accompanying notes form an integral part of these financial statements

As per our report of even date

For Rajeev Sharma & Associates
Chartered Accountants
Firm Registration No. 004849C

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

Kshitij Sharma
Partner
(M.No 432185)

Alok Mukherjee
Managing Director
(DIN-00186055)

Sanjeev Kumar Jain
Director
(DIN-02281689)

Place: Noida
Date: 30th May 2026

J K Srivastava
CFO

Pooja Solanki
Company Secretary
(M. No. F-9629)

GOLD ROCK INVESTMENTS LIMITED

CIN NO.: L65990MH1978PLC020117

Regd. Off.: 508, 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

Notes on Standalone Financial Statements for the year ended March 31, 2026

Note-1 Background of the Company

Gold Rock Investments Limited is a Public limited company domiciled and incorporated in India having its registered office at 508, 5th Floor, Plot no. 31, 1 Sharda Chamber Narsi Natha Street, Bhat Bazaar, Masjid, Chinch bunder Mumbai – 400009.

Gold Rock Investments Limited is a public limited company referred to as ("The Company" or "GRIL") is a non-deposit accepting non-banking financial company (NBFC) registered with the Reserve Bank of India under the category of core Investment Company.

The company's activities primarily comprise of investing in listed and unlisted equity shares, debt instruments and mutual funds etc. The shares of company are listed on the BSE.

The standalone financial statements of the Company as on 31st March 2026 were approved and authorised for issue by the Board of Directors on 30th May 2026.

The requirement of preparation of Consolidated Financial Statements in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with companies (Indian Accounting Standards) Rules as amended from time to time is not applicable for the year as the Subsidiary viz. Seattle Online Private Limited ceased to be subsidiary of the Company w.e.f. 26th June 2025 on account of the fact that subsidiary (Seattle Online Private Limited) of the Company has concluded its right issue of fully paid-up equity shares and has made allotment of 6,75,000 equity shares to the existing equity shareholders on 26th June 2025, consequent to which the shareholding structure of the subsidiary has undergone a change and Consequent to aforementioned allotment by Seattle, the percentage of shareholding held by our Company in Seattle is reduced and now stands at 6.74% of the total percentage of aggregate shareholding (i.e. Equity and Preference shareholding) of Seattle, which is below the threshold required under Section 2(87) of the Companies Act, 2013, to maintain the status of a Subsidiary Company.

There are no subsidiaries / associates during the year under review.

Note-2 Significant Accounting Policies

The accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Company, to all the periods presented in the said financial statements. The preparation of the said financial statements requires the use of certain critical accounting estimates and judgments. It also requires the management to exercise judgment in the process of applying the Company's accounting policies. The areas where estimates are significant to the financial statements, or areas involving a higher degree of judgment or complexity.

Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are disaggregated separately in the notes to the financial statements, where applicable or required. All the amounts included in the financial statements are reported in Indian Rupees ('Rupees'), which is the Company's functional currency. All financial information presented in INR is in absolute terms except per share data and unless stated otherwise.

2.01 Basis of Preparation of Standalone Financial Statements:

These standalone financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, and on the basis of accounting principle of a going concern in accordance with generally accepted accounting principles (GAAP). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. The Financial Statements are presented in Lakhs or decimal thereof unless otherwise specified.

The financial statements have been presented in accordance with schedule III-Division III General Instructions for Preparation of financial statements of a Non-Banking Financial Company (NBFC) that is required to comply with Ind AS.

2.02 Functional And Presentation Currency:

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). Indian rupee is the functional currency of the company. All amounts are rounded to two decimal places to the nearest lakh, unless otherwise stated.

2.03 Use of Estimates:

The preparation of standalone financial statements in conformity with the recognition and measurement principles of Ind AS requires management of the Company to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures including disclosures of contingent assets and contingent liabilities as at the date of financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in future periods which are affected.

Key sources of estimation of uncertainty at the date of the standalone long-term statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of fair valuation of unquoted equity investments, impairment of financial instruments, impairment of property, plant & equipment, useful lives of

property, plant & equipment, provisions and contingent liabilities and long term retirement benefits.

2.04 Historical Cost Convention

The financial statements have been prepared on the accrual and going concern basis, and the historical cost convention except where the Ind AS requires a different accounting treatment. The principal variations from the historical cost convention relate to financial instruments classified as fair value for the followings:

- (a) certain financial assets and liabilities and contingent consideration that are measured at fair value;
- (b) assets held for sale measured at fair value less cost to sell;

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

2.05 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/ non-current classification. An asset is treated as current when it is:

- a) Expected to be realized or intended to be sold or consumed in normal operating cycle
- b) Held primarily for the purpose of trading, or
- c) Expected to be realized within twelve months after the reporting period other than for (a) above, or
- d) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- a) It is expected to be settled in a normal operating cycle.
- b) It is held primarily for the purpose of trading.
- c) It is due to be settled within twelve months after the reporting period other than for (a) above, or
- d) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

2.06 Fair Value Measurement

The Company measures financial instruments, such as, derivatives at fair value at each Balance Sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

The Company categorizes assets and liabilities measured at fair value into one of three levels as follows:

- Level 1 — quoted (unadjusted): This hierarchy includes financial instruments measured using quoted prices.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 - They are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or Company's assumptions about pricing by market participants. Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

2.07 Financial Instruments Classification

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The financial instruments are recognized in the balance sheet when the Company becomes a party to the contractual provisions of the financial instrument. The Company determines the classification of its financial instruments at initial recognition.

Financial assets, other than equity, are classified into financial assets at fair value through other comprehensive income (FVOCI) or fair value through profit and loss account (FVTPL) or at amortized cost. Financial assets that are equity instruments are classified as FVTPL or FVOCI. Financial liabilities are classified as amortized cost category and FVTPL.

Business Model assessment and Solely payments of principal and interest (SPPI) test:

Classification and measurement of financial assets depend on the business model and results of SPPI test. The Company determines the business model at a level that reflects how groups of financial assets are managed together to achieve a particular business objective. This assessment includes judgment reflecting all relevant evidence including;

- How the performance of the business model and the financial assets held within that business model are evaluated and reported to the entity's key management personnel
- The risks that affect the performance of the business model (and the financial assets held within that business model) and the way those risks are managed
- How managers of the business are compensated (for example, whether the compensation is based on the fair value of the assets managed or on the contractual cash flows collected)

- The expected frequency, value and timing of sales are also important aspects of the Company's assessment.

If cash flows after initial recognition are realized in a way that is different from the Company's original expectations, the Company does not change the classification of the remaining financial assets held in that business model, but incorporates such information when assessing newly originated or newly purchased financial assets going forward.

Initial recognition and measurement

The classification of financial instruments at initial recognition depends on their contractual terms and the business model for managing the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at FVTPL) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at FVTPL are recognized immediately in the Statement of profit or loss.

Financial assets and financial liabilities, with the exception of loans, debt securities and deposits are recognized on the trade date, i.e. when a Company becomes a party to the contractual provisions of the instruments. Loans, debt securities and deposits are recognized when the funds are transferred to the customer's account. Trade receivables are measured at the transaction price.

Subsequent measurement

i. Financial assets measured at amortized cost

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost using the effective interest rate (EIR') method (if the impact of discounting / any transaction costs is significant). Interest income from these financial assets is included in finance income.

ii. Debt Instruments at FVOCI

Debt instruments that are measured at FVOCI have contractual terms that give rise on specified dates to cash flows that are solely payments of principal and interest on principal outstanding and that are held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets. These instruments largely comprise long-term investments made by the Company.

FVOCI debt instruments are subsequently measured at fair value with gains and losses arising due to changes in fair value recognized in OCI. Interest income and gains and losses are recognized in profit or loss in the same manner as for financial assets measured at amortized cost. On derecognition, cumulative gains or losses previously recognized in OCI are reclassified from OCI to profit or loss.

iii. Equity investments at FVOCI

These include financial assets that are equity instruments as defined in Ind AS 32 “Financial Instruments: Presentation” and are not held for trading and where the Company’s management has elected to irrevocably designated the same as Equity instruments at FVOCI upon initial recognition. Subsequently, these are measured at fair value and changes therein are recognized directly in other comprehensive income, net of applicable income taxes.

Gains and losses on these equity instruments are never recycled to profit or loss.

Dividends from these equity investments are recognized in the statement of profit and loss when the right to receive the payment has been established.

iv. Financial assets at fair value through profit or loss (FVTPL’)

All financial assets that do not meet the criteria for amortized cost or at FVOCI on initial recognition are measured at fair value through profit or loss. Interest (basis EIR method) income from financial assets at fair value through profit or loss is recognized in the statement of profit and loss within finance income/ finance costs separately from the other gains/ losses arising from changes in the fair value.

De-recognition

A financial asset is de-recognized only when

- The Company has transferred the rights to receive cash flows from the financial asset or
- retains the contractual rights to receive the cash flows of the financial asset but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Company has transferred an asset, it evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.

Impairment of financial assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of Impairment loss on the following financial assets and credit risk exposure:

- a) Financial assets that are debt instruments, and are measured at amortized cost e.g., loans, debt securities, deposits, trade receivables and bank balance
- b) Financial assets that are debt instruments and are measured as at FVTOCI
- c) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18
- d) Loan commitments which are not measured as at FVTPL

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

- Trade receivables or contract revenue receivables; and
- All lease receivables resulting from transactions within the scope of Ind AS 17

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L).

2.08 Financial liabilities

Financial liabilities equity instruments issued by the company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

2.09 Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial period which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value.

2.10 Loans and Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

2.11 Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

2.12 Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. Other borrowing costs are recognized as an expense in the period in which they are incurred.

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

2.13 Property Plant and Equipment and Intangible Assets

Property, plant and equipment and intangible assets are stated at cost of acquisition less accumulated depreciation / amortization. Cost includes all expenses incidental to the acquisition of the Property, plant and equipment and intangible assets and any attributable cost of bringing the asset to its working condition for its intended use.

2.14 Depreciation and amortization of property, plant and equipment and intangible assets

Depreciation on following tangible fixed assets has been provided on the straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013 except in respect of the furniture and fixtures, in which case the life of the assets has been assessed taking into account the nature of the assets, the estimated usage of the asset on the basis of the managements best estimation of getting economic benefits from such assets.

Tangible Assets	Useful life in years
(a) Buildings	60
(b) Plant and Equipment	15
(c) Furniture and Fixtures	10
(d) Vehicles	8
(e) Office Equipment	5
(f) Leasehold improvements are amortized equitably over the remaining period of the lease.	

The residual values, useful lives, and method of Depreciation of property, plant and equipment are reviewed at each financial year end. Changes in the expected useful life are accounted for by changing the amortization period or methodology as appropriate and treated as changes in accounting estimates.

The property plant and equipment are derecognized on disposal or when no future economic benefits are expected from its use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognized in other income / expense in the statement of profit and loss in the year the asset is derecognized. The date of disposal of an item of property, plant and equipment is the date the recipient obtains control of that item in accordance with the requirements for determining when a performance obligation is satisfied in Ind AS 115.

2.15 Impairment of non - financial assets

The carrying amounts of the Company's property, plant & equipment and intangible assets are reviewed at each reporting period to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amounts are estimated in order to determine the extent of impairment loss, if any. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The impairment loss, if any, is recognized in the statement of profit and loss in the period in which impairment takes place.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, however subject to the increased carrying amount not exceeding the carrying amount that would have been determined (net of amortization or depreciation) had no impairment loss been recognized for the asset in prior

accounting periods. A reversal of an impairment loss is recognized immediately in profit or loss.

2.16 Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as financial investments. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments. Financial Investments are carried at lower of cost and fair value and determined on an individual investment basis.

2.17 Investments in subsidiaries, associates, and joint ventures

The Company records investments in subsidiaries, associates, and joint ventures at cost.

When the Company issues financial guarantees on behalf of subsidiaries, initially it measures the financial guarantees at their fair values and subsequently measures at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognized less cumulative amortization.

The Company records the initial fair value of the financial guarantee as deemed investment with a corresponding liability recorded as deferred revenue. Such deemed investment is added to the carrying amount of investment in subsidiaries.

Deferred revenue is recognized in the Statement of Profit and Loss over the remaining period of financial guarantee issued.

2.18 Taxation

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the Standalone Financial Statement. However, deferred tax liabilities are not recognized if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss). Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

The carrying amount of deferred tax assets are reviewed at the end of each reporting period and are recognized only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

In respect of Other Comprehensive Income, Provision for Taxation will be calculated on Long Term Capital Gain basis.

2.19 Revenue Recognition

a. Interest income

Interest is recognized as income on an accrual basis where income is recognized when the right to receive payment is established.

b. Dividend income

Dividend income is recognized when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

c. Net gain on fair value changes

Investments are subsequently measured at fair value through other comprehensive income (FVOCI) or fair value through profit or loss (FVTPL), as applicable. The company recognizes gains/losses on fair value change of investments measured as FVOCI or FVTPL. The realized gains/losses on subsequent sale of investments are recognized as Capital Gain and reverse the previous recognized FVOCI or FVTPL as applicable.

2.20 Employee Benefits

Short Term Employee Benefits

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet

2.21 Earnings Per Share (EPS')

The Company presents the Basic and Diluted EPS data. Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic

earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

2.22 Cash & Cash Equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.23 Provision, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

Contingent liabilities are disclosed in the Financial Statements by way of notes to accounts, unless the possibility of an outflow of resources embodying economic benefit is remote.

Contingent assets are disclosed in the Financial Statements by way of notes to accounts when an inflow of economic benefits is probable.

2.24 Exceptional Items

Exceptional items refer to items of income or expense within the statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the Company.

2.25 Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 31, 2024, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2024, as below.

Ind AS 1 - Presentation of Financial Statements –

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

In May 2025, MCA notified amendments to IndAS 21 - The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025 i.e. updated the provisions for assessing currency exchangeability and estimating spot rates when a lack of exchangeability occurs, effective from April 1, 2025. The Company has no impact of these amendments.

In August 2025, MCA notified the following amendments to:

1. IndAS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025 – The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The Company has no impact of these amendments in its classification criteria of current and non-current liabilities.
2. IndAS 7, Statement of Cash Flows and IndAS 107, Financial Instruments: Disclosures, applicable w.e.f. April 1, 2025 – The amendment in IndAS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. IndAS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The Company has no impact of these amendments.
3. IndAS 12, International Tax Reform – Pillar Two Model Rules applicable immediately - The amendments provide a temporary mandatory relief from deferred tax accounting for top-up tax and disclose that they have applied the relief. The Company does not have any impact in its financial statements.

Gold Rock Investments Limited
Notes To The Standalone Financial Statements for the year ended March 31, 2026
3(a) Cash and Cash Equivalents ("C & CE")
(₹ In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balances with banks	187.33	80.69
Cash in hand	0.70	0.92
Total	188.02	81.60

3(b) Other Bank Balances

Particulars	As at 31st March, 2026	As at 31st March, 2025
Fixed Deposits		
- Maturity more than 3 months and upto 12 months	2,159.78	1,885.69
- Maturity more than 12 months	-	1,384.96
Total	2,159.78	3,270.65

4 Current Financial Assets - Loans Receivable
(₹ In Lakhs)
(₹ In Lakhs)

Particulars	Sub Note	As at 31st March, 2026					As at 31st March, 2025				
		Amortised cost	Through Other Comprehensive Income	Through profit or loss	Designated at fair value through profit or loss	Total	Amortised cost	Through Other Comprehensive Income	Through profit or loss	Designated at fair value through profit or loss	Total
Loans repayable on Demand											
Loans to Body Corporate											
Unsecured Inter Corporate Deposits (In India)		0.85	-	-	-	0.85	33.18	-	-	-	33.18
Total		0.85	-	-	-	0.85	33.18	-	-	-	33.18

5 Current Financial Assets - Investments

Particulars	Sub Note	As at 31st March, 2026					As at 31st March, 2025				
		Amortised cost	Through Other Comprehensive Income	Through profit or loss	Designated at fair value through profit or loss	Total	Amortised cost	Through Other Comprehensive Income	Through profit or loss	Designated at fair value through profit or loss	Total
Investments											
Investments in Equity shares											
Quoted											
a) Equity shares	I	295.93	3,888.38	-	-	4,184.31	572.20	6,014.08	-	-	6,586.29
Less: Provision for loss in book value of investments		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Unquoted											
a) Equity shares	II	3.50	3.50	-	-	-	3.50	3.50	-	-	-
b) Preference shares	II	264.96	-	-	-	264.96	264.96	-	-	-	264.96
		-	-	-	-	-	-	-	-	-	-
Other Investments											
Quoted											
a) Mutual Fund	III	6,636.41	154.75	-	-	6,791.16	4,818.99	110.95	-	-	4,929.94
		-	-	-	-	-	-	-	-	-	-
Unquoted											
a) Debentures & Bond		-	-	-	-	-	-	-	-	-	-
b) Other Investment		105.54	46.48	-	-	152.02	105.54	46.32	-	-	151.87
		-	-	-	-	-	-	-	-	-	-
Total		7,306.35	4,093.10	-	-	11,392.45	5,765.19	6,174.86	-	-	11,933.05

Gold Rock Investments Limited
Notes on financial statements for the year ended March 31, 2026

5A. Non-Current Financial Assets - Investments

Sr.No	Particulars	Face Value	2026					2025				
			Cost		Market Value		Diminution	Cost		Market Value		Diminution
			No. of Shares	Amount	Per Share	Amount		No. of Shares	Amount	Per Share	Amount	
			As at 31.03.2026	As at 31.03.2026	As at 31.03.2026	As at 31.03.2026		As at 31.03.2025	As at 31.03.2025	As at 31.03.2025	As at 31.03.2025	
[I]	Equity Shares (Quoted)											
1	ABB India Ltd	2	3,300	19,16,124	5,936.50	1,95,90,450		3,300	19,16,124	5,542.55	1,82,90,415	
2	Alliance Capital & Finance Ltd.	10	500	9,490	0.00	1	9,489	500	9,490	0.00	1	9,489
3	Alan Scott Enterprises Ltd.	10	4,200	2,00,000	232.15	9,75,030	-	4,200	2,00,000	178.45	7,49,490	-
4	Ambuja Cements Limited	2	-	-	-	-	-	12,200	34,97,778	537.95	65,62,990	-
5	Axis Bank Limited	2	-	-	-	-	-	6,500	43,11,276	1,101.90	71,62,350	-
6	Bajaj Auto Ltd.	10	987	12,80,010	8,776.65	86,62,554	-	987	12,80,010	7,874.40	77,72,033	-
7	Can Bonus	10	150	1,000	-	1	999	150	1,000	-	1	999
8	Cipla India Ltd.	2	-	-	-	-	-	4,200	37,19,976	1,441.70	60,55,140	-
9	Coal India Ltd.	10	-	-	-	-	-	2,600	6,52,396	398.45	10,35,970	-
10	Elantas Back India Ltd.	10	50	-	-	-	-	50	-	-	-	-
11	Galore Prints Industries Ltd.	10	2,795	13,146	-	1	13,145	2,795	13,146	-	1	13,145
12	Harig Crank Shaft Ltd.	1	10,000	6,270	-	1	6,269	10,000	6,270	-	1	6,269
13	Haryana Petrochem Inds.	4	43	609	-	1	608	43	609	-	1	608
14	HDFC Life Insurance Company Limited	10	-	-	-	-	-	8,000	41,44,716	685.55	54,84,400	-
15	Hindalco Industries Limited	1	2,000	98,498	884.55	17,69,100	-	2,000	98,498	682.35	13,64,700	-
16	Infosys Ltd.	5	4,000	8,67,394	1,251.20	50,04,800	-	4,000	8,67,394	1,570.40	62,81,600	-
17	John Meyer Granics Ltd.	10	2,000	20,000	-	1	19,999	2,000	20,000	-	1	19,999
18	Jio Financial Services imited	1	16,092	3,76,544	224.15	36,07,022	-	16,092	3,76,544	227.40	36,59,321	-
19	Kera Syntex Ltd.	10	100	1,403	-	1	1,402	100	1,403	-	1	1,402
20	Larsen & Tubro Ltd.	2	16,375	1,16,26,069	3,504.30	5,73,82,913	-	16,375	1,16,26,069	3,491.00	5,71,65,125	-
21	LML Ltd. (Refer Note- 32 & 33)	10	2,50,05,980	7,12,19,788	-	7	7,12,19,781	2,50,05,980	7,12,19,788	-	7	7,12,19,781
22	Prestige HM Polycontainers Ltd.	10	1,552	18,346	-	1	18,345	1,552	18,346	-	1	18,345
23	Reliance Industries Ltd.	10	16,092	-	1,344.25	2,16,31,671	-	32,184	76,69,258	1,275.00	4,10,34,600	-
24	Shree Synthetics Ltd.	10	1	204	-	1	203	1	204	-	1	203
25	Siemens Ltd	2	5,500	43,95,875	2,933.65	1,61,35,075	-	5,500	57,70,380	5,276.25	2,90,19,375	-
26	Siemens Energy India Limited	2	5,500	13,74,505	2,569.65	1,41,33,075	-	-	-	-	-	-
27	Tata Motors Limited (CV)	2	5,000	4,74,716	394.60	19,73,000	-	5,000	15,23,968	674.05	33,70,250	-
28	Tata Motors Passenger Vehicles Limited	2	5,000	10,49,253	296.25	14,81,250	-	-	-	-	-	-
29	Tata Steel Limited	1	5,600	2,91,340	191.80	10,74,080	-	5,600	2,91,340	154.25	8,63,800	-
30	Tech Mahindra Ltd.	5	-	-	-	-	-	1,788	-	1,418.00	25,35,384	-
31	The Baroda Rayon Corpn. Ltd.	10	1,500	73,979	100.90	1,51,350	-	1,500	73,979	130.75	1,96,125	-
32	The Indian Hotels Co. Ltd.	1	9,833	6,32,438	570.75	56,12,185	-	9,833	6,32,438	7,786.00	7,65,59,738	-
33	Titan Company Ltd	1	11,000	6,67,094	3,952.10	4,34,73,100	-	11,000	6,67,094	3,063.80	3,37,01,800	-
34	Trent Ltd.	1	64,840	36,95,784	3,294.65	21,36,25,106	-	64,840	36,95,784	5,311.05	34,43,68,482	-
35	Tristar Soya Products Ltd.	10	200	10,000	-	1	9,999	200	10,000	-	1	9,999
36	Network 18 Media & Investments Limited	2	-	-	-	-	-	46,511	23,91,572	43.40	20,18,577	-
37	Ultratech Cement Ltd	10	200	5,73,624	10,744.95	21,48,990	-	200	5,73,624	11,504.50	23,00,900	-
38	Vodafone Idea Ltd.	10	-	-	-	-	-	1,58,000	12,40,184	6.81	10,75,980	-
39	Weston Electronics	10	170	1,16,523	-	1	1,16,522	170	1,16,523	-	1	1,16,522
	Total (A)			10,10,10,026		41,84,30,768	7,14,16,761		12,86,37,181		65,86,28,563	7,14,16,761

Gold Rock Investments Limited
Notes on financial statements for the year ended March 31, 2026

5A. Non-Current Financial Assets - Investments

[II] Shares (Unquoted)

Sr.No	Particulars	Face Value	Cost		Market Value		Diminution	Cost		Market Value		Diminution
			No. of Shares	Amount	Per Share	Amount		No. of Shares	Amount	Per Share	Amount	
			As at 31.03.2026	As at 31.03.2026	As at 31.03.2026	As at 31.03.2026		As at 31.03.2025	As at 31.03.2025	As at 31.03.2025	As at 31.03.2025	
Equity Shares (Unquoted)												
1	Acme Investments Ltd	10	1,00,000	3,50,000	0.00	-	3,50,000	1,00,000	3,50,000	0.00	-	3,50,000
Total (B)				3,50,000		-	3,50,000		3,50,000		-	3,50,000
Preference Shares Others (Unquoted)												
1	Seattle Online Pvt. Ltd		49,525	2,64,95,875	49,525.00	2,64,95,875		49,525	2,64,95,875	49,525.00	2,64,95,875	
Total (C)				2,64,95,875		2,64,95,875			2,64,95,875		2,64,95,875	

[III] Mutual Funds & Alternative Funds (Quoted)

Sr.No	Particulars	Face Value	Cost		Market Value		Diminution	Cost		Market Value		Diminution
			No. of Shares	Amount	Per Share	Amount		No. of Shares	Amount	Per Share	Amount	
			As at 31.03.2026	As at 31.03.2026	As at 31.03.2026	As at 31.03.2026		As at 31.03.2025	As at 31.03.2025	As at 31.03.2025	As at 31.03.2025	
	Mutual Funds											
1	Bandhan Bond Fund-Medium Term Plan Gr.	10	2,20,129	50,00,000	51.31	1,12,95,236		2,20,129	50,00,000	48.72	1,07,25,478	
2	ICICI Prudential Equity Arbitrage Fund-DPG	10	11,48,237	4,22,22,244	38.58	4,42,99,898		7,74,352	2,60,93,062	36.15	2,79,91,573	
3	ICICI Prudential Equity Arbitrage Fund- GR	10.00	14,193	4,50,700	35.84	5,08,647		1,89,057	60,00,000	33.76	63,82,105	
4	Nippon India Growth Fund	4522.74	4,422	2,00,00,000	4,201.87	1,85,81,069		4,422	2,00,00,000	4,055.08	1,79,31,954	
5	Quant Mid Cap Fund	247.02	-	-	-	-		80,964	2,00,00,000	227.72	1,84,37,309	
6	Sundaram Financial Services Opp. Fund	107.44	93,077	1,00,00,000	106.35	98,98,698		93,077	1,00,00,000	107.02	99,61,115	
7	UTI BSE Low Volatility Index Fund	16.05	12,46,176	2,00,00,000	14.90	1,85,63,530		12,46,176	2,00,00,000	15.47	1,92,81,452	
8	UTI Nifty 200 Momentum 30 Index Fund	23.55	21,22,874	5,00,00,000	18.73	3,97,70,555		21,22,874	5,00,00,000	19.50	4,13,95,403	
9	HDFC Arbitrage Fund - Wholesale Plan - Growth -Direct Plan	10.00	39,56,525	8,13,87,973	21.15	8,36,72,594		18,46,011	3,58,21,950	19.83	3,66,02,713	
10	HDFC Arbitrage Fund - Wholesale Plan - Growth -Regular Plan	0.00	-	-	-	-		2,07,079	60,00,000	30.16	62,45,710	
11	HDFC Mid-Cap Opportunities Fund-Direct Plan -Growth Option	100.00	2,82,937	5,00,00,000	199.42	5,64,22,432		2,82,937	5,00,00,000	190.70	5,39,56,071	
12	Kotak Arbitrage Fund Dir- Gr	41.47	8,62,861	3,60,00,000	42.03	3,62,65,516						
	Alternative Funds											
1	Alteria Capital Fund III Scheme A	100	3,00,000	3,00,00,000	92.31	2,76,93,000		2,70,000	2,70,00,000	92.15	2,48,80,500	
2	BlinC Fund II	10000	789.8262	78,98,262	10,307.87	81,41,426		850	85,00,000	8,979.21	76,32,331	
3	IVY Cap Ventures Trust Fund -1	100000	47.03	47,03,491	1,00,000.00	47,03,491		47.03	47,03,491	1,00,000.00	47,03,491	
4	IVYCap Ventures Trust Fund-III	100	1,90,000	1,90,00,000	100.00	1,90,00,000		1,00,000	1,00,00,000	100.00	1,00,00,000	
5	LUMIS LAB FUND	500000	20	1,00,00,000	4,05,351.76	81,07,035		20	1,00,00,000	4,38,733.79	87,74,676	
6	Trifecta Venture Debt Fund - II	100	1,04,275	1,04,27,516	181.11	1,88,84,784		1,58,028	1,66,90,303	178.27	2,81,72,162	
7	Trifecta Venture Debt Fund - III	100	4,73,062	4,73,06,171	98.73	4,67,06,613		4,94,100	5,00,00,000	103.05	5,09,19,278	
8	Kotak Private Credit Fund	10000	4,164.30	4,49,37,389	11,207.10	4,66,69,719		3,682.21	3,96,26,748	11,233.18	4,13,62,955	
9	Rukam Sitara Fund-I	100	55,108.48	55,10,848	94.10	51,85,708		20,630.30	20,63,030	73.56	15,17,565	
10	Blacksoil India Credit Fund II	100000	180	1,80,00,000	1,00,000.00	1,80,00,000		144	1,44,00,000	1,00,000.00	1,44,00,000	
11	India Credit Opportunities Fund -II	100	5,00,000	5,00,00,000	106.46	5,32,30,650		5,00,000	5,00,00,000	103.44	5,17,19,800	
12	Kotak Credit Opportunity Fund-II	1000	37,989	3,85,00,000	1,037.97	3,94,30,935						
13	Kotak Yield and Growth Fund	10000	500	50,00,000	10,024.39	50,12,195						
14	Trifecta Venture Debt Fund - IV	100	4,20,805	4,20,80,500	103.71	4,36,40,803						
15	Special Situation India Fund-II	10000	1,522	1,52,16,087	10,141.70	1,54,31,697						
	Total (D)			66,36,41,181		67,91,16,232	-		48,18,98,584		49,29,93,641	-

Gold Rock Investments Limited
Notes on financial statements for the year ended March 31, 2026
5A. Non-Current Financial Assets - Investments

[IV] Debentures and Bonds (Unquoted)												
Sr.No	Particulars	Face Value	Cost		Market Value		Diminution	Cost		Market Value		Diminution
			No. of Shares	Amount	Per Share	Amount		No. of Shares	Amount	Per Share	Amount	
			As at 31.03.2026	As at 31.03.2026	As at 31.03.2026	As at 31.03.2026		As at 31.03.2025	As at 31.03.2025	As at 31.03.2025	As at 31.03.2025	
1	GSFC Ltd.											
2	Tristar Soya Products Ltd.											
Total (A)			-	-	0.00	-		-	-	0.00	-	
[V] Others												
1	Diamond			92,34,733		68,39,333			92,34,733		1,22,39,028	
2	Gold Ginnies		75	4,95,000		83,62,800		75	4,95,000		29,47,680	
3	Silver Box			72,000		-			72,000		-	
4	Investment in Painting			7,52,500		-			7,52,500		-	
Total (B)				1,05,54,233		1,52,02,133	-		1,05,54,233		1,51,86,708	-

Particulars	As At 31.03.2026	As At 31.03.2025
Aggregate Cost of Quoted Investments	76,46,51,206	61,05,35,765
Aggregate Cost of Unquoted Investments	3,74,00,108	3,74,00,108
Aggregate Market Value of Quoted Investments	1,09,75,46,999	1,15,16,22,204

6 Other Financial Assets

(₹ In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Prepaid Expenses	3.05	0.34
Dividend Receivable	-	-
Accrued Interest Receivable-Funds	104.92	40.85
Total	107.97	41.19

7 Other Non-Current Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balance with Government Authorities	47.24	33.11
MAT Credit Entitlement	6.64	6.64
Total	53.88	39.75

8 Deferred Tax Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
A. Deferred Tax Assets		
Related to Brought forward losses and unabosrbed Depreciation	-	-
Others	-	-
(A)	-	-
B. Deferred Tax Liability		
Related to Depreciation on Fixed Assets and Amortisation	3.06	2.76
Others	-	-
(B)	3.06	2.76
Net Deferred Tax Assets / (Liability) Total	(3.06)	(2.76)

9. Property, Plant and equipment "PPE"- Other than R&D

(₹ In Lakhs)

Particulars	PPE						
	Land - Leasehold	Air Conditioners	Computers	Office Equipment	Furniture & Fixture	Vehicles	Total
As at March 31, 2024	-	0.95	0.24	1.53	25.33	159.27	187.30
Additions	-	-	-	-	-	-	-
Less: Adjustments	-	-	-	-	-	-	-
As at March 31, 2025	-	0.95	0.24	1.53	25.33	159.27	187.30
Additions	-	-	-	1.74	-	-	1.74
Less: Adjustments	-	-	-	-	-	-	-
As at March 31, 2026	-	0.95	0.24	3.26	25.33	159.27	189.04
Accumulated depreciation and impairment	Land - Leasehold	Air Conditioners	Computers	Office Equipment	Furniture & Fixture	Vehicles	Total
As at March 31, 2024	-	0.61	0.22	1.45	16.94	27.84	47.06
Depreciation for the year	-	0.04	-	-	0.94	15.59	16.58
Less: Disposals / Adjustments	-	-	-	-	-	-	-
Impairment loss	-	-	-	-	-	-	-
As at March 31, 2025	-	0.66	0.22	1.45	17.88	27.84	63.64
Depreciation for the year	-	0.03	-	0.18	0.94	14.19	15.34
Less: Disposals / Adjustments	-	-	-	-	-	-	-
Impairment loss	-	-	-	-	-	-	-
As at March 31, 2026	-	0.69	0.22	1.45	18.82	27.84	78.98
Net Book Value	Land - Leasehold	Air Conditioners	Computers	Office Equipment	Furniture & Fixture	Vehicles	Total
As at March 31, 2025	-	0.29	0.01	0.08	7.45	131.43	123.66
As at March 31, 2026	-	0.26	0.01	1.81	6.51	131.43	110.05

The Company has elected to continue with the carrying value of its investment in Property, Plant and equipment "PPE" measured as per the Previous GAAP and used that carrying value on the transition date April 1, 2018 in terms of Paragraphs D5 of Appendix D of Ind AS 101.

10 Non-Current Financial Assets - Others

Particulars	As at 31st March, 2026	As at 31st March, 2025
Security Deposits*	-	-
Financial guarantee Fees receivable		
Total	-	-

11 Other Payable

Particulars	As at 31st March, 2026	As at 31st March, 2025
Other Payables		
- Salaries & Wages payable		
- Expenses Payable	48.36	7.55
Total	48.36	7.55

12 Current Financial Liabilities - Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
<u>Amortised cost</u>		
Secured		
Bank Borrowings (Car Loan) At Cost*	22.13	29.74
Mercedes Benz Financial Services Pvt. Ltd. (Car Loan)**	28.55	41.31
Total	50.69	71.06

*Bank Borrowings Includes Car Loan of Rs. 29.74 Lacs from HDFC Bank repayable in 60 equated monthly instalments along with interest from the date of loan. The Loan Secured by hypothecation of motor vehicle purchased there against and Overdraft against Fixed Deposits with Bank has paid during the year

** Vehicle loans from banks are repayable in 60 equated monthly instalments along with interest from the date of loan. The loans are secured by hypothecation of motor vehicle purchased there against.

13 Other Financial Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Statutory Dues Payable	0.69	0.47
CSR Liability	24.56	23.98
Provision for OCI Tax Liability	178.62	386.80
Total	203.87	411.25

14. Equity Share Capital**(₹ In Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Authorised Shares		
62,87,000 (P.Y. 62,87,000) equity shares of Rs. 10/- each	628.70	628.70
1,50,000 (P.Y. 1,50,000), 2% Non Cumulative Preference shares of Rs. 10/- each	15.00	15.00
26,000 (P.Y. 26,000), 2% Non-Cumulative redeemable preference shares of 100/- each	26.00	26.00
32,000 (P.Y. 32,000), 20% Non-Cumulative non-convertible preference shares of 100/- each	32.00	32.00
300 (P.Y. 300), 11% Non Cumulative Redeemable Preference Shares of Rs. 100/- each	0.30	0.30
Issued, Subscribed and fully paid-up shares		
7,85,600 (P.Y. 7,85,600) equity shares of Rs. 10/- each	78.56	78.56
Total	78.56	78.56

a) Terms/rights attached to equity shares

The Company has one class of equity shares having a par value of Rs. 10/- each. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity share holders are eligible to receive remaining assets of the company after distribution of all preferential amount in proportion to their shareholding.

b) Shareholders holding more than 5 percent of Equity Shares in the Company

Name of Shareholder	% of Holding	As at 31st March, 2026	As at 31st March, 2025
		No. of share held	No. of share held
a) Gauri Shriya	31.19%	2,45,000	2,45,000
b) Shrinathji Trust	34.37%	2,70,000	2,70,000
c) Vani Shriya	5.93%	46,550	8,550
Others holding less than 5% shares	28.51%	2,24,050	2,62,050
	100%	7,85,600.00	7,85,600.00

Shares of the company is held by Promoters and relative of the promoters.

15. Other Equity**(₹ In Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Capital Reserves	3,693.22	3,693.22
Capital Redemption Reserves	21.40	21.40
NBFC Statutory Reserves	1,312.11	1,202.08
General Reserves	14.00	14.00
Retained Earnings	8,587.75	10,021.22
Total	13,628.47	14,951.91

(i) Capital Reserves**(₹ In Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	3,693.22	3,693.22
Increase/(Decrease) during the year	-	-
Closing Balance	3,693.22	3,693.22

Nature and Purpose of Reserves :

The Company recognises profit and loss on purchase, sale, issue or cancellation of the its own equity instruments to capital reserve.

(ii) Capital Redemption Reserves

(₹ In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	21.40	21.40
Increase/(Decrease) during the year	-	-
Closing Balance	21.40	21.40

Nature and Purpose of Reserves :

Capital redemption reserve is utilized in accordance with provision of the Companies Act, 2013.

(iii) NBFC Statutory Reserves

(₹ In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	1,202.08	777.20
Increase/(Decrease) during the year	110.03	424.88
Closing Balance	1,312.11	1,202.08

Nature and Purpose of Reserves :

NBFC Statutory Reserve represents the reserve created pursuant to the Reserve Bank of India Act, 1934 (the "RBI Act") and related regulations applicable to those companies. Under the RBI Act, a non-banking finance company is required to transfer an amount not less than 20% of its net profit to a reserve fund before declaring any dividend. Appropriation from this reserve fund is permitted only for the purposes specified by the RBI.

(iii) General Reserves

(₹ In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	14.00	14.00
Increase/(Decrease) during the year	-	-
Closing Balance	14.00	14.00

Nature and Purpose of Reserves :

The General Reserve is used from time to time to transfer profits from retained earnings for appropriation purposes. As the General reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the General reserve will not be reclassified subsequently to the statement of profit and loss.

(v) Retained Earnings

(₹ In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	10,021.22	8,878.85
Changes in accounting policy or prior period errors	-	0.00
Restated balance at the beginning of the reporting period	-	-
Net profit/(loss) for the period	550.14	2,124.38
Profit on Treasury shares sold	-	-
Transfer to NBFC Reserves	(110.03)	(424.88)
Items of Other Comprehensive Income	-	-
Remeasurement of Defined benefit plans	-	-
Equity Instruments measured at Fair value through OCI	(2,081.75)	(619.04)
Financial Liabilities at fair value through OCI	208.18	61.90
Closing Balance	8,587.75	10,021.22

Nature and purpose of reserves:

Retained Earnings are the profits /losses that the Company has earned / incurred till date, less any dividend or other appropriations made.

16. Revenue from operations**(₹ In Lakhs)**

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Profit/(Loss) on Sale of Investment (Net)	363.17	2,041.03
Dividend Income	18.02	47.11
Interest Income:		
<u>On Financial Assets measured at Amortised Cost</u>		
Fixed Deposit	216.95	233.89
Interest Income (Others)	-	5.02
Prior Period Interest Income	2.31	3.58
Investment	340.39	191.88
Total	940.84	2,522.51

17. Other Income

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Impairment in Value of Investments	-	-
Profit/Loss on sale of Assets	-	-
Total	-	-

18. Finance costs

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
<u>On Financial liabilities measured at Amortised Cost</u>		
Interest to Banks	2.28	6.35
Interest to Others	3.78	3.81
Other Finance Charges	-	-
Total	6.06	10.17

19. Employee benefits expenses

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Salaries and Bonus	71.75	30.77
Staff Welfare Expenses	0.81	0.14
Incentive	0.43	-
Total	72.98	30.91

20. Other Expenses

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Payment to Auditor		
Audit Fees	1.00	1.00
Advertisement Exp	0.52	1.00
Busniess Promotion	0.38	3.11
Bank Charges	0.01	0.58
Balance Write off	33.53	11.18
Legal & Professional Fees	13.49	7.20
Fees, Rates & Taxes		
Fees, Rates & Taxes	2.08	0.86
Demat Charges	0.04	1.00
Listing Fees	3.29	3.33
Custodial Charges	0.21	0.21
STT on Investment	0.58	2.01
NSDL Fee	0.03	0.02
Investment Expenses	54.82	25.63
Electricity & Water Expns		
Electricity Exp.	0.27	0.27
Water Expns	-	-
Rent	28.32	27.88
Insurance Charges	0.87	1.49
Car Running & Maintenance Exp.	6.98	3.58
Festival Expns	1.43	-
Repair & Maintenance Exp.		
Repair & Maintanace	2.57	1.41
Computer Maintenance	0.10	-
Office Maintenance	0.03	0.33
Website Maintenance Exp.	0.09	0.07
Printing Stationery & Courier Exp.		
Postage & Telegram Exp.	0.06	0.01
Printing & Stationery Exp.	0.09	0.03
Security Guard Exp.	-	2.22
Telephone and Internet Charges	1.46	2.56
Travelling & Conveyance Expns		
Travelling Expenses	6.44	5.66
Conveyance Expense	0.45	0.29
Miscellaneous Expenses	-	4.53
Donation	2.61	-
Rent Charges	0.01	-
Office Expenses	0.12	0.10
Software Exp.	1.22	0.16
Total	163.09	107.72

21. Details of CSR expenditure

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
a) Gross amount required to be spent by the Company during the year	21.77	7.63
b) Amount spent during the year	-	-
i) Construction / acquisition of any asset		
ii) On purposes other than (i) above		
Total	21.77	7.63

22. Exceptional Items

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Total	-	-

23. Earning per Share (EPS) - In accordance with the Indian Accounting Standard (Ind AS-33)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Basic & Diluted Earnings Per Share		
Profit /(Loss) After Tax	550.14	2,124.38
Profit Attributable to Ordinary Shareholders	550.14	2,124.38
Weighted Average Number of Ordinary Shares (used as denominator for calculating Basic & Diluted EPS)	7,85,600	7,85,600
Nominal Value of Ordinary Share	Rs. 10/-	Rs. 10/-
Earnings Per Share - Basic	70.03	270.42
Earnings Per Share - Diluted	70.03	270.42

24. Related Party Disclosure

(I) List of Related Parties and Relationships:

Name of the Related Party and KMP	Relationship
Seattle Online (P) Limited	Subsidiary Company (ceased to be subsidiary w.e.f. 26 th June 2025)
Bankit Technologies Pvt. Ltd.	Enterprises over which either major shareholders or their relatives are able to exercise significant influence
Splendour Tradeplace LLP (Converted Splendour Trade Place (P) Limited	
Vector Digitech LLP	
Mrs. Gauri Shriya	Shareholders of the Company having significant influence
Shrinathji Trust	
Mr. Sanjeev Shriya	Relatives of Shareholders having significant influence
Ms. Vani Shriya	
Ms. Vidushie Shriya	
Mr. Alok Mukherjee	Managing Director
Mr. Ajay Verma	Non-Executive Independent Director
Ms. Komal Mundhra	Non-Executive Independent Director
Mr. Sanjeev Kumar Jain	Non-Executive Director
Ms. Pooja Solanki	KMP
Mr. J.K. Srivastava	KMP

(II) Transaction with Related Parties:

- Managerial Remuneration to Mr. Alok Mukherjee- Rs. 3.00 Lakhs (P.Y. Rs. 3.00 Lakhs)
- Remuneration to Mrs. Pooja Solanki- Rs. 2.52 Lakhs (P.Y. Rs. 2.16 Lakhs)
- Remuneration to Mr. J.K. Srivastava- Rs. 4.44 Lakhs (P.Y. Rs. 4.44 Lakhs)
- Salary Paid to Mrs. Gauri Shriya- Rs. 7.20 Lakhs (P.Y. Rs. 7.20 Lakhs)
- Salary Paid to Ms. Vani Shriya- Rs. 6.00 Lakhs (P.Y. Rs. 6.00 Lakhs)
- Rent paid to Mrs. Gauri Shriya- Rs. 3.00 Lakhs (P.Y. Rs. 3.00 Lakhs)
- Rent paid to Shrinathji Trust- Rs.3.60 Lakhs. (P.Y. Rs. 3.60 Lakhs)
- Rent paid to Seattle Online Pvt Ltd.- Rs. 18.00 Lakhs (PY. Rs. 12 Lakhs)
- Sitting Fee to Mr. Ajay Verma – Rs. 1.90 Lakhs (PY Nil)

(III) Balances With related Parties: NIL

25. The Company operates only in one segment i.e. Investment Activities and therefore no separate segment wise details required by Ind AS 108 - Operating Segments issued by Institute of Chartered Accountants of India is disclosed.

26. Financial Ratios:

Sr. No.	Ratio Analysis	31-Mar-26	31-Mar-25
1	Current Ratio	45.72	31.36
2	Debt Equity Ratio	0.00	0.00
3	Debt Service Coverage Ratio	11.28	30.27
4	Return on Equity Ratio	0.04	0.15
5	Inventory Turnover Ratio	N.A	N.A.
6	Trade Receivables Turnover Ratio	N.A	N.A.
7	Trade Payables Turnover Ratio	N.A	N.A.
8	Net Capital Turnover Ratio	0.07	0.17
9	Net Profit Ratio	0.58	0.84

10	Return on Capital employed	0.05	0.16
11	Return on Investment	0.05	0.16
12	Investments & loans to group companies as a proportion of Net Assets (%)	N.A	NA
13	Investments in equity shares and compulsorily convertible instruments of group companies as a proportion of Net Assets (%)	N.A	N.A.
14	Capital Adequacy Ratio (%)	N.A	N.A.
15	Capital to risk-weighted assets ratio (CRAR)	N.A	N.A.
16	Tier I CRAR	N.A	N.A.
17	Tier II CRAR	N.A	N.A.
18	Liquidity Coverage Ratio	N.A	N.A.

27. The Company has assessed its obligations arising in the normal course of business, proceedings pending with tax authorities and other contracts including derivative and long-term contracts. In accordance with the provisions of Indian Accounting Standard (Ind AS) - 37 on 'Provisions, Contingent Liabilities and Contingent Assets', the Company recognises a provision for material foreseeable losses when it has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. In cases where the available information indicates that the loss on the contingency is reasonably possible but the amount of loss cannot be reasonably estimated, a disclosure to this effect is made as contingent liabilities in the financial statements. The Company does not expect the outcome of these proceedings to have a materially adverse effect on its financial results.

28. The Company has not advanced or loaned or invested (either from borrowed funds or share premium or any other sources or other kind of funds) to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

The Company has not received any funds (which are material either individually or in the aggregate) from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

29. The disclosure on the following matters required under Schedule III as amended not being relevant or applicable in case of the Company, same are not covered:

- a) The Company has not traded or invested in crypto currency or virtual currency during the financial year.
- b) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- c) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- d) The Company has not entered into any scheme of arrangement.

- e) Registration and/or satisfaction of charges are pending to be filed with ROC are as below:

Charge Holder Name	Date of creation	Date of Modification	Date of Satisfaction	Charge Amount (Rs. In Lakhs)	Remarks
HDFC Bank Ltd.	16/09/2023	-	-	40.00	Vehicle Loan

- f) There are no transactions which are not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- g) The Company does not have any relationship with struck off companies.
30. In the opinion of the Board, the realizable value of Current Assets, Loans and Advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and the provision for all known and determined liability is adequate and not in excess of the amount reasonably required.
31. Contingent Liabilities & Commitments (to the extent not provided for): - Nil
32. The Company has given an undertaking to various Financial Institutions not to transfer, assign, pledges, hypothecate or otherwise dispose off in any manner its investments in equity shares of LML Ltd. (In Liquidation) (2500598 Equity Shares of Rs.10/- each) without prior approval of the institutions so long as the loans, advances to LML Ltd., (In Liquidation) by the institutions remains outstanding.
33. In view of liquidation order passed by Hon'ble NCLT vide order no. CP NO.(IB)55/ALD/2017 WITH CA NO.73/2018 dated 23rd March, 2018 in case of LML Ltd., and after reviewing the status the company has decided to write off its Investments in LML Ltd and its subsidiaries & its associates which are holding investment in equity shares of LML Ltd of Rs. 7,11,11,700/- including the amount of Loans given to subsidiaries & associates. As a consequence, the provision for impairment made in earlier years has been reversed (written back).
34. Corporate Social Responsibility: Amount (In Lakhs)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
a) Gross amount required to be spent by the Company during the year	21.77	7.63
b) Amount spent during the year:		
i) Construction / acquisition of any asset		-
ii) On purposes other than (i) above		-
Spend for General purpose as approved under CSR Activity		-
Transfer to Special Bank Account as approved under CSR Activity	21.77	7.63
Balance	NIL	Nil

35. There are no dues to Micro and Small Enterprises. This information, as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

36. Additional information pursuant to Part II of Schedule III of the Companies Act, 2013 is not applicable to the company.

37. Previous year figures have been regrouped and rearranged wherever considered necessary.

38. Disclosure required by clause 32 of the Listing Agreement of loans/advances in nature of loans outstanding from Subsidiaries and Associates during 2025-2026:

Investment by the loan holders in the shares of the Company: None of the loan holders have made investments in the shares of the Company.

I. Schedule to the Balance Sheet of a non-deposit taking non-banking financial company (as required in terms of paragraph 13 of Non-Banking Financial (Non-Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions, 2007):

Particulars		Amount (in Lakhs)	
	Liabilities side:		
1	Loans and advances availed by the non- banking financial company inclusive of interest accrued thereon but not paid:	Amount outstanding	Amount overdue
	(a) Debentures: Secured	NIL	NIL
	Unsecured	NIL	NIL
	(Other than falling within the meaning of public deposits)		
	(b) Overdraft Facility from Bank	NIL	NIL
	(c) Term Loans	NIL	NIL
	(d) Inter-Corporate Loans and Borrowing	NIL	NIL
	(e) Commercial Paper	NIL	NIL
	(f) Other Loans (specify nature):		
	(i) Secured Loans against hypothecation of Motor Car	22.13	NIL
	(ii) Loans other than (a) above	NIL	NIL

	Asset Side:	Amount outstanding (in Lakhs)
2	Break-up of Loans and Advances including bills receivable [other than those included in (3) below]:	
	a) Secured	NIL
	b) Unsecured (Excluding Advance Tax):	
	Loan Receivable	NIL
	Others	NIL

3	Break up of Leased Assets and stock on hire and other assets counting towards AFC	
	(i) Lease assets including lease rentals under sundry debtors:	
	(a) Financial lease	NIL
	(b) Operating lease	NIL
	(ii) Stock on hire including hire charges under sundry debtors:	
	(a) Assets on hire	NIL
	(b) Repossessed Assets	NIL
	(iii) Other loans counting towards AFC activities	
	(a) Loans where assets have been repossessed	NIL
	(b) Loans other than (a) above	NIL

4	Break-up of Investments:	Amount (in Lakhs)
A.	Financial Investments:	
1.	Quoted:	-
	(i) Shares: (a) Equity	4184.30
	(b) Preference	-
	(ii) Debentures and Bonds	-
	(iii) Units of mutual funds	3192.78
	(iv) Government Securities	-
	(v) Others (Alternative Funds)	3598.38
2.	Un Quoted:	
	(i) Shares: (a) Equity (b) Preference	- 264.96
	(ii) Debentures and Bonds	-
	(iii) Units of mutual funds	-
	(iv) Government Securities	-
	(v) Others (please specify)	152.02
B.	Non-Financial Investments:	
1.	Quoted:	
	(i) Shares: (a) Equity	-
	(b) Preference	-
	(ii) Debentures and Bonds	-

(iii) Units of mutual funds	-
(iv) Government Securities	-
(v) Others (please specify)	-
2. Unquoted:	-
(i) Shares: (a) Equity (b) Preference	- -
(ii) Debentures and Bonds	-
(iii) Units of mutual funds	-
(iv) Government Securities	-
(v) Others	-

5	Borrower group-wise classification of assets financed as in (2) and (3) above:	Amount Net of Provision (in Lakhs)		
		Secured	Unsecured	Total
	1. Related Parties			
	(a) Companies in the same group	-	-	-
	(b) Other related parties	-	-	-
	2. Other than related parties	-	-	-
	Total	-	-	-

6	Investor group-wise classification of all Investments (current and long term) in shares and securities (both quoted and unquoted):	Market Value / Breakup or fair value or NAV (in Lakhs)	Book Value (Net of Provisions) (in Lakhs)
	1. Related Parties		
	(a) Subsidiaries (Pref. Shares valued at cost)	0	0
	(b) Companies in the same group	0	0
	(c) Other related parties	264.96	264.96
	2. Other than related parties	10,975.47	6932.34
	Total	11,240.43	7,197.30

7	Other information		
<i>Particulars</i>			<i>Amount</i>
Gross Non-Performing Assets			
(a)	Related parties		-
(b)	Other than related parties		-
Non-Performing Assets			
(a)	Related parties		-
(b)	Other than related parties		-
Assets acquired in satisfaction of debt			NIL

For Rajeev Sharma & Associates
Chartered Accountant
FRN – 004849C

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

Kshitij Sharma
Partner
(M. No. 432185)

Alok Mukherjee
Managing Director
(DIN-00186055)

Sanjeev Kumar Jain
Director
(DIN-02281689)

Place: Mumbai
Dated: 30th May 2026

J K Srivastava
CFO

Pooja Solanki
Company Secretary
(M. No. F-9629)