



# BIGBLOC CONSTRUCTION LIMITED

CIN NO. : L45200GJ2015PLC083577

Regd. Off. : 601-B, 'A' Wing, International Trade Centre, Majura Gate, Ring Road, Surat-395 002.

(Ph.) : +91-261-2463261, 2463262, 2463263, 3234330 (F) : +91-261-2463264

(E) : contact@nxtbloc.in Visit us : www.nxtbloc.in



**NXTBLOC**  
Autoclaved Aerated Concrete Blocks

Date: 25/10/2021

To, Department of Corporate Service, <b>Bombay Stock Exchange Limited</b> , 1 <sup>st</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001  <b>Script Code: 540061</b> <b>ISIN : INE412U01017</b>	To, Listing Department, <b>National Stock Exchange of India Limited</b> , Exchange Plaza, C-1, BLOCK G, Bandra-Kurla Complex, Bandra (E), Mumbai - 400051 <b>Symbol: BIGBLOC</b> <b>ISIN : INE412U01017</b>
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**SUB: OUTCOME OF BOARD MEETING HELD ON 25<sup>th</sup> OCTOBER, 2021**

**Ref: Unaudited Standalone and Consolidated Financial Result for the Second Quarter and Half Year ended on 30<sup>th</sup> September, 2021 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

Dear Sir

This is to inform you that the Board of Directors of the Company at its meeting held on 25<sup>th</sup> October, 2021, considered, approved and taken on record the Unaudited Standalone and Consolidated Financial Results for the Second Quarter and Half Year on ended 30th September, 2021.

We are enclosing herewith a copy of Unaudited Standalone and Consolidated Financial Result along with Limited Review Report thereon for the quarter and half year ended on 30th September, 2021.

The meeting of the Board of Directors of the Company commenced at 11:00 A.M. and concluded at 03:30 P.M.

You are requested to take the above on record and disseminate to all concerned.

Thanking you,

Yours Faithfully,  
For **BIGBLOC CONSTRUCTION LIMITED**

**MOHIT SABOO**  
DIRECTOR & CFO  
DIN: 02357431



Encl: As above



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

To,  
Board of Directors of  
**BIGBLOC CONSTRUCTION LIMITED**

1. We have reviewed the unaudited financial results of **BIGBLOC CONSTRUCTION LIMITED** ('the Company') for the quarter and six months ended September 30, 2021, which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 2021, the statement of assets and liabilities as on that date and the statement of cash flows for the six months ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. *Based on information provided to us by the management, the company has not provided for Post Employment Benefits and other long term employee benefits under Defined Benefit Plans on accrual basis but provides the same as and when they become due for payment.*





*This method of accounting of Post Employment Benefits and other long term employee benefits under Defined Benefit Plans is in deviation with Ind AS – 19 on Employee Benefits. As there is no actuarial report or basis of calculation available with the management of such Post Employment Benefits and other long term employee benefits, the quantum of deviation cannot be ascertained. If the company had followed the method accounting as per Ind AS – 19, then employee benefit expense would have increased and correspondingly Profit for the period would have reduced.*

5. Based on our review of the Statement conducted as above, *with the exception of the matter described in the preceding paragraph no. 4*, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RKM & CO.  
Chartered Accountants

Firm Registration No.: 108553W



*Manish R. Malpani*  
*Manish R. Malpani*

(Manish R. Malpani)  
Partner

Membership No. 121031

UDIN: 21121031AAAAGK3155

Surat, 25<sup>th</sup> October, 2021

**BIGBLOC CONSTRUCTION LIMITED**

CIN: L45200GJ2015PLC083577

Regd. Office: A/601-B, International Trade Centre, Majura Gate, Ring Road, Surat 395002, Gujarat, India  
Ph: 0261-2463261/62/63 Fax: 0261-2463264 Email : bigblockconstructionltd@gmail.com

**Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September 2021**

(₹ in Lakhs)

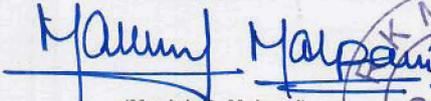
Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>						
I Revenue From Operations	2460.47	1775.21	915.54	4235.68	1155.69	5529.60
II Other Income	59.98	49.21	40.25	109.19	60.11	236.01
<b>III Total Income (I+II)</b>	<b>2520.46</b>	<b>1824.42</b>	<b>955.79</b>	<b>4344.87</b>	<b>1215.80</b>	<b>5765.61</b>
<b>IV EXPENSES</b>						
Cost of materials consumed	1032.86	674.18	353.94	1707.03	446.45	2085.21
Purchases of Stock-in-Trade	76.76	51.73	104.16	128.50	150.22	414.21
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(25.54)	(9.25)	(14.49)	(34.79)	4.09	(115.43)
Employee benefits expense	206.28	170.68	102.45	376.96	177.98	599.93
Finance costs	64.54	67.38	70.45	131.92	139.42	290.26
Depreciation and amortization expense	98.15	97.77	90.21	195.92	181.45	368.94
Other expenses	752.96	717.12	354.40	1470.08	470.26	2063.76
<b>Total expenses (IV)</b>	<b>2206.01</b>	<b>1769.61</b>	<b>1061.13</b>	<b>3975.62</b>	<b>1569.87</b>	<b>5706.87</b>
V Profit/(loss) before exceptional items and tax (III- IV)	314.44	54.81	(105.33)	369.25	(354.07)	58.74
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	314.44	54.81	(105.33)	369.25	(354.07)	58.74
Tax expense:						
VIII (1) Current tax	39.80	17.09	-	56.89	-	30.92
(2) Deferred tax	(4.10)	(3.42)	(1.74)	(7.52)	(6.10)	(10.13)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	278.74	41.14	(103.59)	319.88	(347.97)	37.94
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 period (IX+XII)	278.74	41.14	(103.59)	319.88	(347.97)	37.94
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	278.74	41.14	(103.59)	319.88	(347.97)	37.94
XVI Earnings per equity share (for continuing operation):						
(1) Basic	1.97	0.29	(0.73)	2.26	(2.46)	0.27
(2) Diluted	1.97	0.29	(0.73)	2.26	(2.46)	0.27
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	1.97	0.29	(0.73)	2.26	(2.46)	0.27
(2) Diluted	1.97	0.29	(0.73)	2.26	(2.46)	0.27



**NOTES:-**

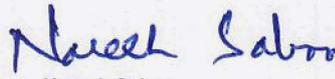
- 1 The above Unaudited Standalone Financial Results were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 25th October 2021.
- 2 The capacity utilisation for second quarter was around 92%. Otherwise profitability would have been even better.
- 3 The Company has only one segment (Block manufacturing), therefore segment reporting is not applicable.
- 4 The Figures of quarter ended on 30th September, 2021 are the balancing figures between year to date (Six months) figures up to the second quarter ended on 30th September, 2021 and published unaudited figures in respect of the quarter ended on 30th June, 2021.
- 5 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

For RKM & CO.  
Chartered Accountants  
Firm Registration No.: 108553W

  
(Manish R. Malpani)  
Partner  
M. No. 121031  
Surat, 25th October 2021



FOR BIGBLOC CONSTRUCTION LIMITED

  
Naresh Saboo  
Managing Director  
(DIN:00223350)  
Surat, 25th October 2021



## BIGBLOC CONSTRUCTION LIMITED

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### UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr No	Particulars	As at 30th September 2021 (Unaudited)	As at 31st March 2021 (Audited)
<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	4127.33	4264.95
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	0.28	0.39
	(d) Financial Assets		
	(i) Investments	25.99	24.99
	(ii) Loans	1445.33	1365.51
	(e) Other Non-Current Assets	21.92	25.49
	<b>Total Non-Current Assets</b>	<b>5620.84</b>	<b>5681.34</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	671.51	706.67
	(b) Financial Assets		
	(i) Trade Receivables	1661.26	1659.43
	(ii) Cash & Cash Equivalents	74.89	22.19
	(iii) Loans	-	-
	(c) Other Current Assets	686.36	779.61
	<b>Total Current Assets</b>	<b>3094.02</b>	<b>3167.89</b>
	<b>Total Assets</b>	<b>8714.86</b>	<b>8849.23</b>
<b>EQUITY AND LIABILITIES</b>			
<b>A</b>	<b>Equity</b>		
	(a) Equity Share Capital	1415.76	1415.76
	(b) Other Equity	1971.09	1686.61
	<b>Total Equity</b>	<b>3386.85</b>	<b>3102.37</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	1884.39	2364.09
	(b) Deferred Tax Liabilities (net)	275.33	282.84
	(c) Other Non-Current Liabilities	12.00	8.00
	<b>Total Non-Current Liabilities</b>	<b>2171.72</b>	<b>2654.93</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	1482.79	1651.32
	(ii) Trade Payables	1199.23	1071.73
	(iii) Other Financial liabilities	280.38	249.03
	(b) Other Current Liabilities	112.83	94.21
	(c) Current Tax Liabilities	81.06	25.64
	<b>Total Current Liabilities</b>	<b>3156.29</b>	<b>3091.92</b>
	<b>Total Liabilities</b>	<b>5328.01</b>	<b>5746.86</b>
	<b>Total Equity and Liabilities</b>	<b>8714.86</b>	<b>8849.23</b>

For RKM & CO.  
Chartered Accountants  
Firm Registration No.: 108553W

FOR BIGBLOC CONSTRUCTION LIMITED



(Manish R. Malpani)  
Partner  
M. No. 121031  
Surat, 25th October 2021

Naresh Saboo  
Naresh Saboo  
Managing Director  
(DIN:00223350)  
Surat, 25th October 2021



# BIGBLOC CONSTRUCTION LIMITED

Standalone Cash Flow Statement for half year ended on 30th September, 2021

(₹ in Lakhs)

PARTICULARS	Half year ended 30th September, 2021	Half year ended 30th September, 2020
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b><u>A. CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Net Profit before tax and extra-ordinary items	369.25	(354.07)
<b>ADJUSTMENTS FOR:</b>		
1 Depreciation & Amortization	195.92	181.45
2 Interest Received Classified as Investment Cash Flows	(79.82)	(57.36)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>485.35</b>	<b>(229.97)</b>
<b>ADJUSTMENTS FOR:</b>		
1 (Increase) / Decrease in Trade Receivables	(1.83)	410.38
2 (Increase) / Decrease in Other Assets	97.76	(183.76)
3 (Increase) / Decrease in Inventories	35.16	28.02
4 Increase / (Decrease) in Trade Payable	127.50	(458.10)
5 Increase / (Decrease) in Other Financial Liabilities	-	0.13
6 Increase / (Decrease) in Other Current Liabilities	18.62	13.79
7 Increase / (Decrease) in Other Non- Current Liabilities	4.00	-
<b>CASH GENERATED FROM OPERATIONS</b>	<b>766.56</b>	<b>(419.52)</b>
1 Income Taxes Paid	(2.41)	
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>764.15</b>	<b>(419.52)</b>
<b><u>B. CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
1 Payment for Property, Plant & Equipment	(58.18)	(46.43)
2 (Increase) / Decrease in Loans & Deposits	(79.82)	(32.92)
3 (Increase) / Decrease in Investments	(1.00)	-
4 Interest Received	79.82	57.36
<b>NET CASH USED IN INVESTMENT ACTIVITIES</b>	<b>(59.18)</b>	<b>(21.99)</b>
<b><u>C. CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
1 Increase/(Decrease) in Working Capital from Bank	67.06	208.21
2 Increase/(Decrease) in Term Loans	(111.35)	119.23
3 Dividend Paid	(35.39)	(35.39)
4 Dividend Distribution Tax Paid	-	-
5 Proceeds from Unsecured Loans	(572.59)	168.43
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(652.27)</b>	<b>460.48</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>	<b>52.70</b>	<b>18.96</b>
CASH AND CASH EQUIVALENTS (OPENING)	22.19	28.92
CASH AND CASH EQUIVALENTS (CLOSING)	74.89	47.89

For RKM & CO.  
Chartered Accountants  
Firm Registration No.: 108553W

FOR BIGBLOC CONSTRUCTION LIMITED

*Manish Malpani*  
(Manish R. Malpani)  
Partner  
M. No. 121031  
Surat, 25th October 2021



*Naresh Saboo*  
Naresh Saboo  
Managing Director  
(DIN:00223350)  
Surat, 25th October 2021





**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

To,  
Board of Directors of  
**BIGBLOC CONSTRUCTION LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ('the Statement') of **BIGBLOC CONSTRUCTION LIMITED** ('the Company') and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and Six Months ended September 30, 2021 which are included in 'Unaudited Consolidated Financial Results for the Quarter and Six Months Ended September 30, 2021, the unaudited consolidated statement of assets and liabilities as on that date and the consolidated statement of cash flows for the six months ended on that date' (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as





to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This statement includes the results of the following entity:
  - Starbigbloc Building Material Private Limited (Subsidiary)
5. *Based on information provided to us by the management, the company has not provided for Post-Employment Benefits and other long term employee benefits under Defined Benefit Plans on accrual basis but provides the same as and when they become due for payment. This method of accounting of Post-Employment Benefits and other long term employee benefits under Defined Benefit Plans is in deviation with Ind AS – 19 on Employee Benefits. As there is no actuarial report or basis of calculation available with the management of such Post-Employment Benefits and other long term employee benefits, the quantum of deviation cannot be ascertained. If the company had followed the method accounting as per Ind AS – 19, then employee benefit expense would have increased and correspondingly Profit for the period would have reduced.*
6. Based on our review of the Statement conducted as above, *with the exception of the matter described in the preceding paragraph no. 5*, nothing has come to our attention that causes us





to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement..

**For RKM & CO.**  
***Chartered Accountants***  
**Firm Registration No.: 108553W**



*Manish R. Malpani*

**(Manish R. Malpani)**  
**Partner**

**Membership No. 121031**  
**UDIN: 21121031AAAAGL9112**

**Surat, 25<sup>th</sup> October, 2021**

**BIGBLOC CONSTRUCTION LIMITED**

CIN: L45200GJ2015PLC083577

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**Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2021**

(₹ in Lakhs)

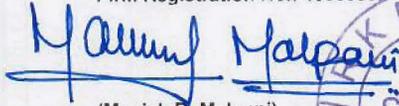
Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>						
I Revenue From Operations	4122.91	2825.47	2178.99	6948.38	2859.81	10277.80
II Other Income	0.41	31.32	24.35	31.72	27.17	36.42
III <b>Total Income (I+II)</b>	<b>4123.32</b>	<b>2856.79</b>	<b>2203.35</b>	<b>6980.10</b>	<b>2886.98</b>	<b>10314.23</b>
<b>EXPENSES</b>						
IV Cost of materials consumed	1743.39	1147.65	897.01	2891.04	1171.26	4141.33
Purchases of Stock-in-Trade	96.41	70.05	55.97	166.46	68.07	260.76
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	4.95	(10.51)	(9.50)	(5.57)	6.11	(155.68)
Employee benefits expense	320.72	268.76	209.37	589.48	333.58	1024.43
Finance costs	114.78	55.03	112.83	169.82	223.48	442.72
Depreciation and amortization expense	143.16	141.95	125.56	285.11	250.74	518.82
Other expenses	1350.17	1047.82	797.25	2397.99	1097.10	3814.13
<b>Total expenses (IV)</b>	<b>3773.59</b>	<b>2720.74</b>	<b>2188.48</b>	<b>6494.33</b>	<b>3150.34</b>	<b>10046.51</b>
V Profit/(loss) before exceptional items and tax (III- IV)	349.73	136.04	14.87	485.77	(263.36)	267.72
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	349.73	136.04	14.87	485.77	(263.36)	267.72
VIII Tax expense:						
(1) Current tax	39.80	17.09	-	56.89	-	30.92
(2) Deferred tax	(4.10)	(3.42)	(1.74)	(7.52)	(6.10)	(10.13)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	314.02	122.37	16.61	436.40	(257.27)	246.92
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 period (IX+XII)	314.02	122.37	16.61	436.40	(257.27)	246.92
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	314.02	122.37	16.61	436.40	(257.27)	246.92
XVI Earnings per equity share (for continuing operation):						
(1) Basic	2.22	0.86	0.12	3.08	(1.82)	1.74
(2) Diluted	2.22	0.86	0.12	3.08	(1.82)	1.74
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	2.22	0.86	0.12	3.08	(1.82)	1.74
(2) Diluted	2.22	0.86	0.12	3.08	(1.82)	1.74



**NOTES:-**

- 1 The above Unaudited Consolidated Financial Results were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 25th October 2021.
- 2 The above Financial results include the results of the Wholly owned Subsidiary **Starbigbloc Building Material Private Limited** (Formerly *Hilltop Concrete Private Limited*).
- 3 The consolidated capacity utilisation for second quarter was around 92%. Otherwise profitability would have been even better.
- 4 The Company has only one segment (Block manufacturing), therefore segment reporting is not applicable.
- 5 The Figures of quarter ended on 30th September, 2021 are the balancing figures between year to date (Six months) figures up to the second quarter ended on 30th September, 2021 and published unaudited figures in respect of the quarter ended on 30th June, 2021.
- 6 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

For RKM & CO.  
Chartered Accountants  
Firm Registration No.: 108553W

  
(Manish R. Malpani)  
Partner  
M. No. 121031  
Surat, 25th October 2021



FOR BIGBLOC CONSTRUCTION LIMITED

  
Naresh Saboo  
Managing Director  
(DIN:00223350)  
Surat, 25th October 2021



## BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC083577

Regd. Office: A/601-B, International Trade Centre, Majura Gate, Ring Road, Surat 395002, Gujarat, India  
Ph: 0261-2463261/62/63 Fax: 0261-2463264 Email : bigblockconstructionltd@gmail.com

### UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr No.	Particulars	As at 30th September 2021 (Unaudited)	As at 31st March 2021 (Audited)
	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	6480.22	6536.06
	(b) Capital Work-in-Progress	-	-
	(c) Goodwill on Consolidation	539.09	539.09
	(d) Other Intangible Assets	1.29	1.64
	(e) Financial Assets		
	(i) Investments	3.88	2.88
	(ii) Loans	50.08	50.08
	(f) Other Non-Current Assets	26.20	31.35
	<b>Total Non-Current Assets</b>	<b>7100.77</b>	<b>7161.11</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	808.39	876.41
	(b) Financial Assets		
	(i) Trade Receivables	2579.08	2386.84
	(ii) Cash & Cash Equivalents	96.37	29.55
	(iii) Loans	248.94	183.45
	(c) Other Current Assets	846.97	743.01
	<b>Total Current Assets</b>	<b>4579.76</b>	<b>4219.27</b>
	<b>Total Assets</b>	<b>11680.53</b>	<b>11380.37</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>A</b>	<b>Equity</b>		
	(a) Equity Share Capital	1415.76	1415.76
	(b) Other Equity	2182.89	1781.90
	<b>Total Equity</b>	<b>3598.65</b>	<b>3197.65</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	3300.84	3677.72
	(b) Deferred Tax Liabilities (net)	275.33	282.84
	(c) Other Non-Current Liabilities	12.00	8.00
	<b>Total Non-Current Liabilities</b>	<b>3588.17</b>	<b>3968.56</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	1788.78	1877.64
	(ii) Trade Payables	1820.47	1588.98
	(iii) Other Financial liabilities	637.04	550.02
	(b) Other Current Liabilities	166.37	171.87
	(c) Current Tax Liabilities	81.06	25.64
	<b>Total Current Liabilities</b>	<b>4493.71</b>	<b>4214.16</b>
	<b>Total Liabilities</b>	<b>8081.88</b>	<b>8182.72</b>
	<b>Total Equity and Liabilities</b>	<b>11680.53</b>	<b>11380.37</b>

For RKM & CO.  
Chartered Accountants  
Firm Registration No.: 108553W

FOR BIGBLOC CONSTRUCTION LIMITED



*Manish R. Malpani*  
(Manish R. Malpani)  
Partner  
M. No. 121031  
Surat, 25th October 2021

*Naresh Saboo*  
Naresh Saboo  
Managing Director  
(DIN:00223350)  
Surat, 25th October 2021



**BIGBLOC CONSTRUCTION LIMITED**

Consolidated Cash Flow Statement for half year ended on 30th September, 2021

PARTICULARS	Half year ended 30th September, 2021	Half year ended 30th September, 2020
	(Unaudited)	(Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax and extra-ordinary items	485.77	(263.36)
<b>ADJUSTMENTS FOR:</b>		
1 Depreciation & Amortization	285.11	250.74
2 Interest Received Classified as Investment Cash Flows	(0.07)	(57.43)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	770.80	(70.05)
<b>ADJUSTMENTS FOR:</b>		
1 (Increase) / Decrease in Trade Receivables	(192.24)	197.38
2 (Increase) / Decrease in Other Assets	(95.52)	(140.58)
3 (Increase) / Decrease in Inventories	68.02	37.07
4 Increase / (Decrease) in Trade Payable	231.48	(421.86)
5 Increase / (Decrease) in Other Financial Liabilities	-	0.13
6 Increase / (Decrease) in Other Current Liabilities	(5.50)	3.15
7 Increase / (Decrease) in Other Non- Current Liabilities	4.00	-
<b>CASH GENERATED FROM OPERATIONS</b>	781.04	(394.76)
1 Income Taxes Paid	(4.76)	
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>776.28</b>	<b>(394.76)</b>
<b>B. CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
1 Payment for Property, Plant & Equipment	(228.91)	(190.75)
2 (Increase) / Decrease in Loans & Deposits	(65.50)	(0.69)
3 (Increase) / Decrease in Investments	(1.00)	-
4 Interest Received	0.07	57.43
<b>NET CASH USED IN INVESTMENT ACTIVITIES</b>	<b>(295.34)</b>	<b>(134.01)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
1 Increase/(Decrease) in Working Capital from Bank	147.46	195.94
2 Increase/(Decrease) in Term Loans	47.14	227.05
3 Dividend Paid	(35.39)	(35.39)
4 Dividend Distribution Tax Paid	-	-
5 Proceeds from Unsecured Loans	(573.32)	168.43
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(414.12)</b>	<b>556.03</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>	66.82	27.25
CASH AND CASH EQUIVALENTS (OPENING)	29.55	29.13
CASH AND CASH EQUIVALENTS (CLOSING)	96.37	56.38

For RKM & CO.  
Chartered Accountants  
Firm Registration No.: 108553W

FOR BIGBLOC CONSTRUCTION LIMITED

*Manish R. Malpani*  
(Manish R. Malpani)  
Partner  
M. No. 121031  
Surat, 25th October 2021



*Naresh Saboo*  
Naresh Saboo  
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