



# 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 (F) : +91-261-2463264

(E) : bigblockconstructionltd@gmail.com Visit us : www.nxtbloc.in



**NXTBLOC**  
Autoclaved Aerated Concrete Blocks

Date: 24/01/2023

To, Department of Corporate Service, Bombay Stock Exchange Limited, 1 <sup>st</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 <b>REF: Script Code 540061</b> <b>ISIN : INE412U01025</b>	To, Listing Department, National Stock Exchange of India Limited, Exchange Plaza, C-1, BLOCK G, Bandra-Kurla Complex, Bandra (E) Mumbai- 400051 <b>Symbol: BIGBLOC</b> <b>ISIN : INE412U01025</b>
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**Sub: Outcome of the Board Meeting of Bigbloc Construction Limited held on 24/01/2023.**

**Ref: Disclosure pursuant to Regulation 30 read with Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR")**

Dear Sir,

This is to inform you that the Board of Directors of the Company, in its meeting held on Tuesday, the 24<sup>th</sup> January, 2023, *inter-alia*, has considered and approved the following:

1. Approved the Unaudited Standalone and Consolidated Financial Results with the Limited Review Report of the Company for the quarter ended 31<sup>st</sup> December, 2022 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015;

The results will be uploaded on the Company's website, [www.nxtbloc.in](http://www.nxtbloc.in) and will also be available on the website of the Stock Exchanges.

In continuation to our letter dated 3<sup>rd</sup> January, 2023, please note that the trading window will re-open after 48 hours from the declaration of the Un-audited financial results of the Company for the quarter ended 31<sup>st</sup> December, 2022.

The meeting of the Board of Directors of the Company commenced at 11:00 A.M. and concluded at 12:40 P.M.

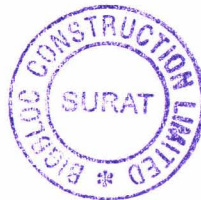
Kindly take the same on your record & oblige.

Thanking You

Yours Faithfully,

**FOR AND ON BEHALF OF  
BIGBLOC CONSTRUCTION LIMITED**

**NISHTHA PAMNANI**  
**(Company Secretary and Compliance Officer)**  
**ACS-58276**

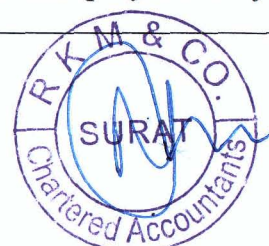




**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

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 nine months ended December 31, 2022 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2022 (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.*





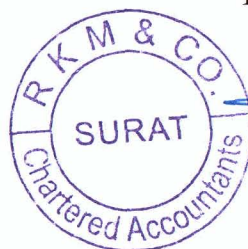


*As there is no actuarial report or basis of calculation available with the management of such Post Employment Benefits and other long term employee benefits, the quantum of deviation cannot be ascertained. If the company had followed the method accounting as per Ind AS – 19, then employee benefit expense 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)**

**Partner**

**Membership No. 121031**

**UDIN: 23121031BGUKMV9506**

**Surat, 24<sup>th</sup> January, 2023**

**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

**Statement of Unaudited Standalone Financial Result for the Quarter and Nine months ended on 31st December, 2022**

(₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>						
I Revenue From Operations	2864.88	2582.85	3178.02	8590.96	7413.70	10351.16
II Other Income	14.86	35.52	0.52	51.19	109.72	110.69
III <b>Total Income (I+II)</b>	<b>2879.74</b>	<b>2618.38</b>	<b>3178.54</b>	<b>8642.15</b>	<b>7523.41</b>	<b>10461.85</b>
<b>EXPENSES</b>						
IV Cost of materials consumed	1014.60	805.72	1135.30	2950.90	2842.34	3894.05
Purchases of Stock-in-Trade	82.28	46.16	70.00	225.58	198.49	287.83
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(17.99)	(7.59)	130.91	(48.98)	96.12	211.19
Employee benefits expense	238.21	207.24	246.24	668.10	623.20	865.96
Finance costs	60.82	58.73	63.17	163.46	195.09	259.02
Depreciation and amortization expense	92.15	93.39	98.59	277.88	294.51	395.94
Other expenses	848.11	810.06	1132.89	2758.32	2602.97	3576.80
<b>Total expenses (IV)</b>	<b>2318.18</b>	<b>2013.71</b>	<b>2877.10</b>	<b>6995.26</b>	<b>6852.72</b>	<b>9490.80</b>
V Profit/(loss) before exceptional items and tax (I-IV)	561.56	604.67	301.44	1,646.89	670.69	971.05
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	561.56	604.67	301.44	1,646.89	670.69	971.05
VIII Tax expense:						
(1) Current tax	161.17	129.14	80.05	422.86	136.95	216.30
(2) Deferred tax	(2.83)	(10.36)	(4.18)	(16.72)	(11.70)	(15.79)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	403.22	485.89	225.57	1,240.75	545.44	770.54
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)	403.22	485.89	225.57	1,240.75	545.44	770.54
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)	403.22	485.89	225.57	1,240.75	545.44	770.54
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.57	0.69	0.32	1.75	0.77	1.09
(2) Diluted	0.57	0.69	0.32	1.75	0.77	1.09
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.57	0.69	0.32	1.75	0.77	1.09
(2) Diluted	0.57	0.69	0.32	1.75	0.77	1.09

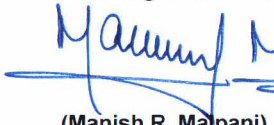


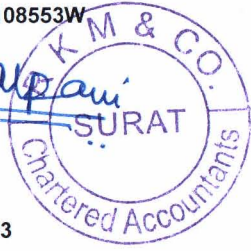


**NOTES:-**


- 1 The above Unaudited Standalone Financial Results for the Quarter and Nine months ended 31st December, 2022 were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 24th January 2023.
- 2 The capacity utilisation for third quarter was around 90%.
- 3 The Company has only one segment (AAC Block), therefore segment reporting is not applicable.
- 4 The Figures of quarter ended on 31st December, 2022 are the balancing figures between year to date (Nine months) figures up to the third quarter ended on 31st December, 2022 and published unaudited figures in respect of the half year ended on 30th September, 2022.
- 5 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

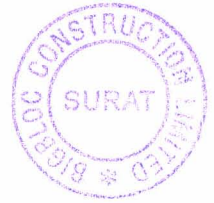
For RKM & CO.  
Chartered Accountants  
Firm Registration No.: 108553W

  
(Manish R. Malpani)  
Partner  
M. No. 121031  
Surat, 24th January 2023



FOR BIGBLOC CONSTRUCTION LIMITED

  
Naresh Saboo  
Managing Director  
(DIN:00223350)  
Surat, 24th January 2023

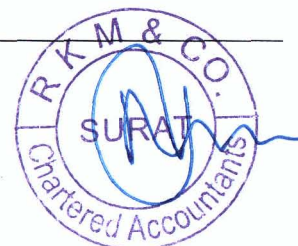




**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

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 subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and Nine Months ended December 31, 2022 which are included in 'Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2022 (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)
- Bigbloc Building Elements Private Limited (Subsidiary)
- SIAM Cement Bigbloc Construction Technologies 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.*



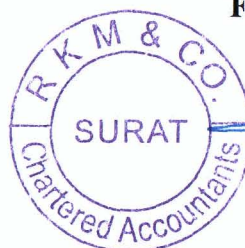


6. Based on our review of the Statement conducted as above, *with the exception of the matter described in the preceding paragraph no. 5*, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and 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.
7. The consolidated unaudited financial results include the interim financial information of 1 subsidiary company (SIAM Cement Bigbloc Construction Technologies Private Limited) which have not been reviewed by us but by their statutory auditors vide their limited review report dated 19<sup>th</sup> January, 2023, whose interim financial information reflect total revenue of Rs. NIL, total net Loss after tax and total comprehensive Loss of Rs. (3.72) Lakhs and Rs. (24.48) Lakhs for the quarter and nine months ended December 31, 2022, respectively, as considered in the consolidated unaudited financial results.

**For RKM & CO.**

**Chartered Accountants**

**Firm Registration No.: 108553W**



*Manish R. Malpani*

**(Manish R. Malpani)**

**Partner**

**Membership No. 121031**

**UDIN: 23121031BGUKMW4165**

**Surat, 24<sup>th</sup> January, 2023**



**BIGBLOC CONSTRUCTION LIMITED**

CIN: L45200GJ2015PLC083577

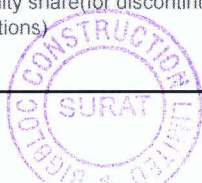
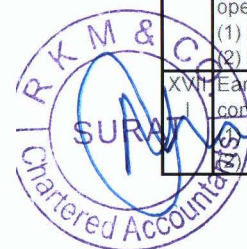
Regd. Office: A/601-B, International Trade Centre, Majura Gate, Ring Road, Surat 395002, Gujarat, India

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**Statement of Unaudited Consolidated Financial Result for the Quarter and Nine months ended on 31st December, 2022**

(₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>						
I Revenue From Operations	4954.15	4847.59	5274.85	15356.07	12223.23	17522.34
II Other Income	0.64	7.32	13.43	13.65	45.15	55.90
III <b>Total Income (I+II)</b>	<b>4954.79</b>	<b>4854.92</b>	<b>5288.28</b>	<b>15369.72</b>	<b>12268.38</b>	<b>17578.24</b>
<b>EXPENSES</b>						
IV Cost of materials consumed	1745.58	1524.20	1975.31	5310.89	4866.35	6747.20
Purchases of Stock-in-Trade	108.69	85.80	124.40	275.22	290.86	412.92
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(26.27)	2.83	137.68	(15.91)	132.11	206.52
Employee benefits expense	372.84	335.91	382.33	1054.77	971.81	1370.37
Finance costs	109.32	108.13	93.86	288.64	263.68	373.40
Depreciation and amortization expense	149.99	150.04	148.50	448.02	433.61	587.50
Other expenses	1423.15	1510.33	1926.36	4790.92	4324.35	6071.39
<b>Total expenses (IV)</b>	<b>3883.29</b>	<b>3717.24</b>	<b>4788.43</b>	<b>12152.56</b>	<b>11282.76</b>	<b>15769.30</b>
V Profit/(loss) before exceptional items and tax (I-IV)	1071.50	1137.67	499.84	3,217.16	985.62	1,808.94
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	1071.50	1137.67	499.84	3,217.16	985.62	1,808.94
Tax expense:						
VIII (1) Current tax	297.00	286.98	80.05	752.81	136.95	216.30
(2) Deferred tax	6.17	3.64	(4.18)	6.28	(11.70)	(15.79)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	768.33	847.06	423.97	2,458.07	860.37	1,608.43
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)	768.33	847.06	423.97	2,458.07	860.37	1,608.43
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	(0.15)	4.13	-	(3.11)	-	2.62
(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)	768.18	851.19	423.97	2454.96	860.37	1611.05
<b>Net Profit attributable to :</b>						
a) Owners of the Company	770.12	857.02	423.97	2,469.82	860.37	1,608.43
b) Non-Controlling Interest	(1.79)	(9.96)	-	(11.75)	-	-
<b>Other Comprehensive Income attributable to :</b>						
a) Owners of the Company	(0.15)	4.13	-	(3.11)	-	2.62
b) Non-Controlling Interest	-	-	-	-	-	-
<b>Total Comprehensive Income attributable to :</b>						
a) Owners of the Company	769.97	861.15	423.97	2,466.71	860.37	1,611.05
b) Non-Controlling Interest	(1.79)	(9.96)	-	(11.75)	-	-
XVI Earnings per equity share (for continuing operation):						
(1) Basic	1.09	1.20	0.60	3.47	1.22	2.27
(2) Diluted	1.09	1.20	0.60	3.47	1.22	2.27
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	1.09	1.20	0.60	3.47	1.22	2.27
(2) Diluted	1.09	1.20	0.60	3.47	1.22	2.27



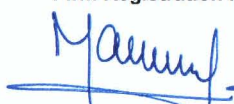
**NOTES:-**

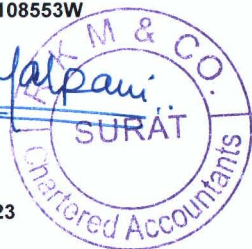
- 1 The above Unaudited Consolidated Financial Results for the Quarter and Nine months ended 31st December, 2022 were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 24th January 2023.
- 2 The above Financial results include the results of following subsidiaries -  
(a) Starbigbloc Building Material Private Limited (100%)  
(b) Bigbloc Building Elements Private Limited (100%)  
(b) Siam Cement Bigbloc Construction Technologies Private Limited (52%)
- 3 The subsidiaries Bigbloc Building Elements Private Limited and Siam Cement Bigbloc Construction Technologies Private Limited are currently in pre-operative stage.
- 4 The above results include loss of the subsidiaries (being in pre-operative stage) as below -  
(a) Bigbloc Building Elements Private Limited - Year to date - Rs 39.76 lakhs (3 months ended 31 Dec 2022 - Rs 18.47 lakhs)  
(b) Siam Cement Bigbloc Construction Technologies Private Limited - Year to date - Rs 24.47 lakhs (3 months ended 31 Dec 2022 - Rs 3.72 lakhs)
- 5 The consolidated capacity utilisation for third quarter was around 83%.
- 6 The Company has only one segment (AAC Block), therefore segment reporting is not applicable.
- 7 The Figures of quarter ended on 31st December, 2022 are the balancing figures between year to date (Nine months) figures up to the third quarter ended on 31st December, 2022 and published unaudited figures in respect of the half year ended on 30th September, 2022.
- 8 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, 24th January 2023



**FOR BIGBLOC CONSTRUCTION LIMITED**



Naresh Saboo  
Managing Director  
(DIN:00223350)  
Surat, 24th January 2023

