



BIGBLOC CONSTRUCTION LIMITED

CIN NO. : L45200GJ2015PLC083577

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

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



NXTBLOC
Autoclaved Aerated Concrete Blocks

Date: 10/11/2022

To,
Department of Corporate Service,
Bombay Stock Exchange Limited,
1st Floor, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001
REF: Script Code 540061
ISIN : INE412U01025

To,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, BLOCK G,
Bandra-Kurla Complex, Bandra (E)
Mumbai- 400051
Symbol: BIGBLOC
ISIN : INE412U01025

Sub: Outcome of the Board Meeting of Bigbloc Construction Limited held on 10/11/2022.

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 Thursday, the 10th November, 2022, *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 and Half year ended 30th September, 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 and will also be available on the website of the Stock Exchanges.

In continuation to our letter dated 30th September, 2022, 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 and half year ended 30th September, 2022.

The meeting of the Board of Directors of the Company commenced at 11:00 A.M. and concluded at 12:30 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

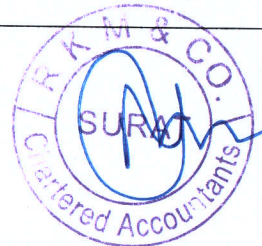




INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

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 six months ended September 30, 2022, which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 2022, 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.*





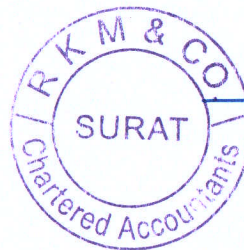
This method of accounting of Post Employment Benefits and other long term employee benefits under Defined Benefit Plans is in deviation with Ind AS – 19 on Employee Benefits. As there is no actuarial report or basis of calculation available with the management of such Post Employment Benefits and other 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)

Partner

Membership No. 121031

UDIN: 22121031BCRQHC7177

Surat, 10th November, 2022

BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC083577

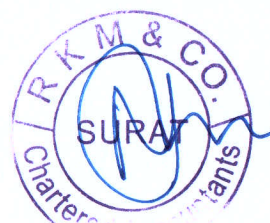
Regd. Office: A/601-B, International Trade Centre, Majura Gate, Ring Road, Surat 395002, Gujarat, India

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 2022

(₹ in Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	2582.85	3143.23	2460.47	5726.08	4235.68	10351.16
II Other Income	35.52	0.81	59.98	36.33	109.19	110.69
III Total Income (I+II)	2618.38	3144.04	2520.46	5762.41	4344.87	10461.85
EXPENSES						
IV Cost of materials consumed	805.72	1130.57	1032.86	1936.29	1707.03	3894.05
Purchases of Stock-in-Trade	46.16	97.14	76.76	143.30	128.50	287.83
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(7.59)	(23.40)	(25.54)	(30.99)	(34.79)	211.19
Employee benefits expense	207.24	222.65	206.28	429.89	376.96	865.96
Finance costs	58.73	43.92	64.54	102.65	131.92	259.02
Depreciation and amortization expense	93.39	92.35	98.15	185.73	195.92	395.94
Other expenses	810.06	1100.15	752.96	1910.21	1470.08	3576.80
Total expenses (IV)	2013.71	2663.38	2206.01	4677.08	3975.62	9490.80
V Profit/(loss) before exceptional items and tax (III- IV)	604.67	480.66	314.44	1,085.33	369.25	971.05
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	604.67	480.66	314.44	1,085.33	369.25	971.05
Tax expense:						
VIII (1) Current tax	129.14	132.55	39.80	261.69	56.89	216.30
(2) Deferred tax	(10.36)	(3.53)	(4.10)	(13.89)	(7.52)	(15.79)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	485.89	351.64	278.74	837.53	319.88	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)	485.89	351.64	278.74	837.53	319.88	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)	485.89	351.64	278.74	837.53	319.88	770.54
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.69	0.50	0.39	1.18	0.45	1.09
(2) Diluted	0.69	0.50	0.39	1.18	0.45	1.09
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.69	0.50	0.39	1.18	0.45	1.09
(2) Diluted	0.69	0.50	0.39	1.18	0.45	1.09




NOTES:-

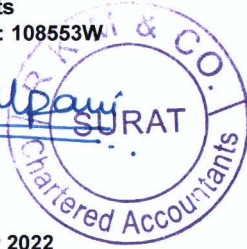
- 1 The above Unaudited Standalone Financial Results were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 10th November 2022.
- 2 The capacity utilisation for second quarter was around 77%. Construction activity remained slow due to monsoon season and torrential rains.
- 3 The Company has only one segment (Block manufacturing), therefore segment reporting is not applicable.
- 4 The Figures of quarter ended on 30th September, 2022 are the balancing figures between year to date (Six months) figures up to the second quarter ended on 30th September, 2022 and published unaudited figures in respect of the quarter ended on 30th June, 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, 10th November 2022



FOR BIGBLOC CONSTRUCTION LIMITED



Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 10th November 2022



BIGBLOC CONSTRUCTION LIMITED

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UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr No.	Particulars	As at 30th September 2022 (Unaudited)	As at 31st March 2022 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	4240.42	4004.82
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	0.11	0.16
	(d) Financial Assets		
	(i) Investments	239.52	233.32
	(ii) Loans	1499.60	534.18
	(iii) Other Financial Assets	48.01	33.20
	(e) Other Non-Current Assets	55.68	0.17
	Total Non-Current Assets	6083.34	4805.86
2	Current Assets		
	(a) Inventories	528.97	454.06
	(b) Financial Assets		
	(i) Trade Receivables	1938.50	1509.40
	(ii) Cash & Cash Equivalents	30.82	16.61
	(iii) Other Bank Balances	1.02	1.02
	(iv) Loans	-	1.21
	(c) Other Current Assets	494.84	801.19
	Total Current Assets	2994.16	2783.50
	Total Assets	9077.50	7589.36
	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	1415.76	1415.76
	(b) Other Equity	3188.50	2350.97
	Total Equity	4604.26	3766.73
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1448.07	1165.41
	(b) Deferred Tax Liabilities (net)	253.17	267.06
	(c) Other Non-Current Liabilities	185.72	215.33
	Total Non-Current Liabilities	1886.96	1647.80
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1101.64	806.08
	(ii) Trade Payables	820.80	878.78
	(iii) Other Financial liabilities	0.94	0.94
	(b) Other Current Liabilities	316.15	272.24
	(c) Current Tax Liabilities	346.75	216.79
	Total Current Liabilities	2586.28	2174.82
	Total Liabilities	4473.24	3822.63
	Total Equity and Liabilities	9077.50	7589.36

For RKM & CO.

Chartered Accountants

Firm Registration No.: 108553W

FOR BIGBLOC CONSTRUCTION LIMITED

(Signature of Manish R. Malpani)
(Manish R. Malpani)
Partner
M. No. 121031
Surat, 10th November 2022

(Signature of Naresh Saboo)
Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 10th November 2022



BIGBLOC CONSTRUCTION LIMITED

Standalone Cash Flow Statement for half year ended on 30th September, 2022

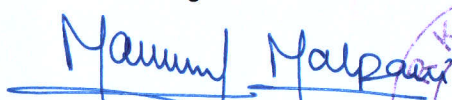
(₹ in Lakhs)

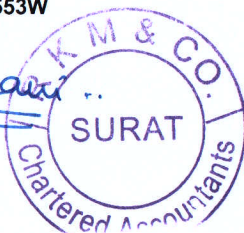
P A R T I C U L A R S	Half year ended 30th September, 2022	Half year ended 30th September, 2021
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra-ordinary items	1,085.33	369.25
ADJUSTMENTS FOR:		
1 Depreciation & Amortization	185.73	195.92
2 Loss on Sale of Fixed Assets	29.34	
3 Interest Received Classified as Investment Cash Flows	(3.01)	(79.82)
4 Deemed guarantee commission income	(29.61)	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,267.79	485.35
ADJUSTMENTS FOR:		
1 (Increase) / Decrease in Trade Receivables	(429.10)	(1.83)
2 (Increase) / Decrease in Other Assets	216.61	97.76
3 (Increase) / Decrease in Inventories	(74.91)	35.16
4 Increase / (Decrease) in Trade Payable	(57.98)	127.50
5 Increase / (Decrease) in Other Financial Liabilities	77.42	-
6 Increase / (Decrease) in Other Current Liabilities	43.91	18.62
7 Increase / (Decrease) in Other Non- Current Liabilities	-	4.00
CASH GENERATED FROM OPERATIONS	1,043.74	766.56
1 Income Taxes Paid	(112.31)	(2.41)
NET CASH FROM OPERATING ACTIVITIES	931.43	764.15
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
1 Payment for Property, Plant & Equipment	(457.37)	(58.18)
2 Sale of Property, Plant & Equipments	6.75	
3 (Increase) / Decrease in Loans & Deposits	(964.21)	(79.82)
4 (Increase) / Decrease in Investments	(6.20)	(1.00)
5 Interest Received	3.01	79.82
NET CASH USED IN INVESTMENT ACTIVITIES	(1,418.02)	(59.18)
C. CASH FLOW FROM FINANCING ACTIVITIES		
1 Increase/(Decrease) in Working Capital from Bank	373.46	67.06
2 Increase/(Decrease) in Term Loans	127.82	(111.35)
3 Dividend Paid		(35.39)
4 Proceeds from Unsecured Loans	(0.48)	(572.59)
NET CASH FROM FINANCING ACTIVITIES	500.80	(652.27)
NET INCREASE IN CASH & CASH EQUIVALENTS	14.21	52.70
CASH AND CASH EQUIVALENTS (OPENING)	16.61	22.19
CASH AND CASH EQUIVALENTS (CLOSING)	30.82	74.89

For RKM & CO.

Chartered Accountants

Firm Registration No.: 108553W


(Manish R. Malpani)
Partner
M. No. 121031
Surat, 10th November 2022

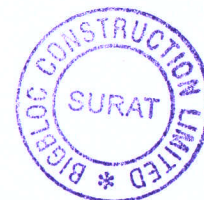


FOR BIGBLOC CONSTRUCTION LIMITED



Naresh Saboo
Managing Director
(DIN:00223350)

Surat, 10th November 2022

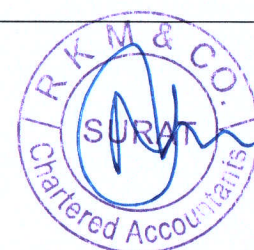




INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

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, 2022 which are included in 'Unaudited Consolidated Financial Results for the Quarter and Six Months Ended September 30, 2022, 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

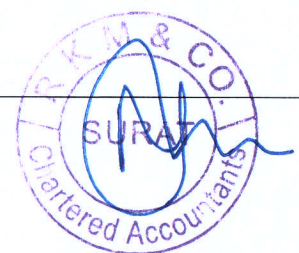




to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an 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)
 - 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 20th October, 2022, whose interim financial information reflect total assets of Rs. 15.30 lakhs and net assets of Rs. (10.76) Lakhs as at September 30, 2022 and total revenue of Rs. NIL, total net Loss after tax and total comprehensive Loss of Rs. (20.74) Lakhs and Rs. (20.76) Lakhs for the quarter and six months ended September 30, 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: 22121031BCRQLP2790

Surat, 10th November, 2022

BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC083577

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Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2022

(₹ in Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	4847.59	5554.33	4122.91	10401.92	6948.38	17522.34
II Other Income	7.32	5.69	0.41	13.01	31.72	55.90
III Total Income (I+II)	4854.92	5560.02	4123.32	10414.93	6980.10	17578.24
EXPENSES						
IV Cost of materials consumed	1524.20	2041.11	1743.39	3565.31	2891.04	6747.20
Purchases of Stock-in-Trade	85.80	80.73	96.41	166.53	166.46	412.92
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	2.83	7.53	4.95	10.36	(5.57)	206.52
Employee benefits expense	335.91	346.03	320.72	681.94	589.48	1370.37
Finance costs	108.13	71.19	114.78	179.32	169.82	373.40
Depreciation and amortization expense	150.04	147.99	143.16	298.04	285.11	587.50
Other expenses	1510.33	1857.45	1350.17	3367.78	2397.99	6071.39
Total expenses (IV)	3717.24	4552.03	3773.59	8269.27	6494.33	15769.30
V Profit/(loss) before exceptional items and tax (III- IV)	1,137.67	1,007.99	349.73	2,145.66	485.77	1,808.94
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	1137.67	1,007.99	349.73	2,145.66	485.77	1,808.94
VIII Tax expense:						
(1) Current tax	286.98	168.84	39.80	455.82	56.89	216.30
(2) Deferred tax	3.64	(3.53)	(4.10)	0.11	(7.52)	(15.79)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	847.06	842.67	314.02	1,689.74	436.40	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)	847.06	842.67	314.02	1,689.74	436.40	1,608.43
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	4.13	(7.08)	-	(2.96)	-	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)	851.19	835.59	314.02	1,686.78	436.40	1,611.05
Net Profit attributable to :						
a) Owners of the Company	857.02	842.67	314.02	1,699.70	436.40	1,608.43
b) Non-Controlling Interest	(9.96)	-	-	(9.96)	-	-
Other Comprehensive Income attributable to :						
a) Owners of the Company	4.13	(7.08)	-	(2.96)	-	2.62
b) Non-Controlling Interest	-	-	-	-	-	-
Total Comprehensive Income attributable to :						
a) Owners of the Company	861.15	835.59	314.02	1,696.74	436.40	1,611.05
b) Non-Controlling Interest	(9.96)	-	-	(9.96)	-	-
XVI Earnings per equity share (for continuing operation):						
(1) Basic	1.20	1.19	0.44	2.39	0.62	2.27
(2) Diluted	1.20	1.19	0.44	2.39	0.62	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	1.20	1.19	0.44	2.39	0.62	2.27
(2) Diluted	1.20	1.19	0.44	2.39	0.62	2.27

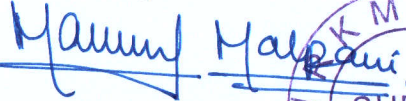
NOTES:-

- 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 10th November 2022.
- 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 consolidated capacity utilisation for second quarter was around 79%. Construction activity remained slow due to monsoon season and torrential rains.
- 5 The Company has only one segment (Block manufacturing), therefore segment reporting is not applicable.
- 6 The Figures of quarter ended on 30th September, 2022 are the balancing figures between year to date (Six months) figures up to the second quarter ended on 30th September, 2022 and published unaudited figures in respect of the quarter ended on 30th June, 2022.
- 7 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

For RKM & CO.

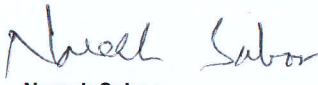
Chartered Accountants

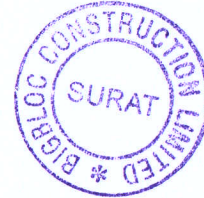
Firm Registration No.: 108553W


(Manish R. Malpani)
Partner
M. No. 121031
Surat, 10th November 2022



FOR BIGBLOC CONSTRUCTION LIMITED


Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 10th November 2022



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 2022 (Unaudited)	As at 31st March 2022 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	7082.62	6467.62
	(b) Capital Work-in-Progress	249.90	-
	(c) Goodwill on Consolidation	539.09	539.09
	(d) Other Intangible Assets	0.65	0.94
	(e) Financial Assets		
	(i) Investments	42.03	46.13
	(ii) Other Financial Assets	85.27	48.10
	(f) Other Non-Current Assets	906.88	11.84
	Total Non-Current Assets	8906.46	7113.73
2	Current Assets		
	(a) Inventories	688.66	629.16
	(b) Financial Assets		
	(i) Trade Receivables	3332.82	2626.77
	(ii) Cash & Cash Equivalents	54.14	27.85
	(iii) Other Bank Balances	1.02	1.02
	(iv) Loans	336.76	155.63
	(c) Other Current Assets	593.27	848.83
	Total Current Assets	5006.67	4289.27
	Total Assets	13913.13	11403.00
	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	1415.76	1415.76
	(b) Other Equity	4983.50	3286.76
	(c) Non-Controlling Interest	(5.16)	0.00
	Total Equity	6394.10	4702.52
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3120.15	3013.33
	(b) Deferred Tax Liabilities (net)	267.17	267.06
	(c) Other Non-Current Liabilities	7.00	7.00
	Total Non-Current Liabilities	3394.32	3287.38
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1593.05	1248.91
	(ii) Trade Payables	1663.34	1620.27
	(iii) Other Financial liabilities	0.94	11.26
	(b) Other Current Liabilities	326.50	315.87
	(c) Current Tax Liabilities	540.88	216.79
	Total Current Liabilities	4124.71	3413.10
	Total Liabilities	7519.03	6700.48
	Total Equity and Liabilities	13913.13	11403.00

For RKM & CO.

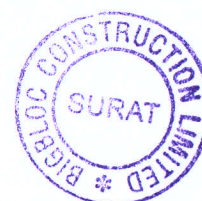
Chartered Accountants

Firm Registration No.: 108553W

Manish R. Malpani
(Manish R. Malpani)
Partner
M. No. 121031
Surat, 10th November 2022

FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo
Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 10th November 2022



BIGBLOC CONSTRUCTION LIMITED

Consolidated Cash Flow Statement for half year ended on 30th September, 2022

P A R T I C U L A R S	Half year ended 30th September, 2022	Half year ended 30th September, 2021
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra-ordinary items	2,145.66	485.77
ADJUSTMENTS FOR:		
1 Depreciation & Amortization	298.04	285.11
2 Interest Received Classified as Investment Cash Flows	(7.51)	(0.07)
3 (Profit) / Loss on sale / relinquishment of Investments	34.37	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	2,470.55	770.80
ADJUSTMENTS FOR:		
1 (Increase) / Decrease in Trade Receivables	(706.05)	(192.24)
2 (Increase) / Decrease in Other Assets	(729.60)	(95.52)
3 (Increase) / Decrease in Inventories	(59.49)	68.02
4 Increase / (Decrease) in Trade Payable	43.07	231.48
5 Increase / (Decrease) in Other Financial Liabilities	-	-
6 Increase / (Decrease) in Other Current Liabilities	10.63	(5.50)
7 Increase / (Decrease) in Other Non- Current Liabilities	-	4.00
CASH GENERATED FROM OPERATIONS	1,029.11	781.04
1 Income Taxes Paid	(41.60)	(4.76)
NET CASH FROM OPERATING ACTIVITIES	987.51	776.28
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
1 Payment for Property, Plant & Equipment	(1,198.75)	(228.91)
2 (Increase) / Decrease in Loans & Deposits	(218.30)	(65.50)
3 Sale proceeds of investments (net of expenses)	27.40	
4 (Increase) / Decrease in Investments	(31.28)	(1.00)
5 Sale of Property, Plant & Equipments	6.75	
6 Interest Received	7.51	0.07
NET CASH USED IN INVESTMENT ACTIVITIES	(1,406.67)	(295.34)
C. CASH FLOW FROM FINANCING ACTIVITIES		
1 Increase/(Decrease) in Working Capital from Bank	410.92	147.46
2 Increase/(Decrease) in Term Loans	18.89	47.14
3 Dividend Paid	-	(35.39)
4 Proceeds from Issue of Share Capital to Non-Controlling Interest	4.80	-
5 Proceeds from Unsecured Loans	10.85	(573.32)
NET CASH FROM FINANCING ACTIVITIES	445.45	(414.12)
NET INCREASE IN CASH & CASH EQUIVALENTS	26.29	66.82
CASH AND CASH EQUIVALENTS (OPENING)	27.85	29.55
CASH AND CASH EQUIVALENTS (CLOSING)	54.14	96.37

For RKM & CO.

Chartered Accountants

Firm Registration No.: 108553W

FOR BIGBLOC CONSTRUCTION LIMITE

(Manish R. Malpani)

Partner

M. No. 121031

Surat, 10th November 2022

Naresh Saboo

Managing Director

(DIN:00223350)

Surat, 10th November 2022