



# 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: 14<sup>TH</sup> November, 2019

To,  
Deptt. Of Corporate Service,  
Bombay Stock Exchange Limited,  
1<sup>st</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001  
**REF: Script Code 540061**

Listing Department,  
National Stock Exchange of India Limited,  
Exchange Plaza, c-1 Block G  
Bandra- Kurla Complex, Bandra (E)  
Mumbai- 400050  
**REF: Script Code BIGBLOC**

**SUB: OUTCOME OF BOARD MEETING HELD ON 14<sup>TH</sup> NOVEMBER, 2019**

**Ref: Unaudited Standalone and Consolidated Financial Result for the Quarter and Half Year ended 30<sup>th</sup> September, 2019 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 today i.e 14<sup>th</sup> November, 2019, approved and taken on record the Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30<sup>th</sup> September, 2019.

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 30<sup>th</sup> September, 2019.

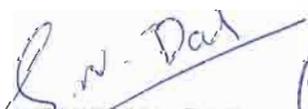
The meeting of the Board of Directors of the Company commenced at 11.00 A.M. and concluded at 06:50 P.M.

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

Thanking You

Yours Truly

**FOR BIGBLOC CONSTRUCTION LIMITED**

  
**SUMIT NIRMAL DAS**  
**COMPANY SECRETARY**



Enclose: As above

**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 2019**

(₹ in Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>						
I Revenue From Operations	1980.72	2128.68	2526.79	4109.40	4413.74	9506.42
II Other Income	11.16	16.34	14.32	27.49	14.33	119.59
III <b>Total Income (I+II)</b>	<b>1991.87</b>	<b>2145.02</b>	<b>2541.10</b>	<b>4136.89</b>	<b>4428.06</b>	<b>9626.01</b>
<b>EXPENSES</b>						
IV Cost of materials consumed	767.33	693.93	628.16	1461.26	1024.30	2130.99
Purchases of Stock-in-Trade	174.01	211.79	530.58	385.80	752.70	2231.86
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(44.39)	74.19	(47.37)	29.80	(118.07)	34.14
Employee benefits expense	229.83	209.39	210.92	439.23	423.61	887.17
Finance costs	69.39	75.02	78.47	144.41	152.03	355.58
Depreciation and amortization expense	91.92	91.48	80.36	183.40	159.70	328.98
Other expenses	694.13	769.31	981.38	1463.44	1845.13	3460.51
<b>Total expenses (IV)</b>	<b>1982.23</b>	<b>2125.11</b>	<b>2462.50</b>	<b>4107.34</b>	<b>4239.41</b>	<b>9429.23</b>
V Profit/(loss) before exceptional items and tax (I- IV)	9.65	19.91	78.60	29.55	188.65	196.77
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	9.65	19.91	78.60	29.55	188.65	196.77
VIII Tax expense:						
(1) Current tax	4.84	8.15	19.65	12.99	110.42	101.73
(2) Deferred tax	(32.97)	(2.62)	2.22	(35.59)	(57.94)	(53.47)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	37.78	14.37	56.74	52.15	136.17	148.51
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)	37.78	14.37	56.74	52.15	136.17	148.51
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)	37.78	14.37	56.74	52.15	136.17	148.51
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.27	0.10	0.40	0.37	0.96	1.05
(2) Diluted	0.27	0.10	0.40	0.37	0.96	1.05
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
I (1) Basic	0.27	0.10	0.40	0.37	0.96	1.05
(2) Diluted	0.27	0.10	0.40	0.37	0.96	1.05

Narish Saboo



**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 14th November 2019.
- 2 There has been an increase in raw material cost as compared to Previous year mainly due to around 25% increase in prices of Cement.
- 3 Raw material cost is showing an increase as earlier one item of raw material was billed excluding transportation cost, however from the current financial year, the same is being billed including freight charges. Transport cost is included in Other Expenses.
- 4 There is reversal in Deferred Tax Provision as the Tax rate has been reduced from 27.82% to 25.17% in the current
- 5 The Board of Directors at its meeting held on May 25, 2018 approved allotment of 500,000 (Five lakhs) warrants convertible into equivalent number of equity shares on preferential basis at Rs 180 per share. The warrants are anti-dilutive in nature, hence their effect is not given in Dilutive EPS.
- 6 The Company has only one segment (AAC Block), therefore segment reporting is not applicable.
- 7 The Figures of quarter ended on 30th September, 2019 are the balancing figures between year to date (Six months) figures up to the second quarter ended on 30th September, 2019 and published unaudited figures in respect of the quarter ended on 30th June, 2019.
- 8 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

**Place: Surat**  
**Date: 14th November 2019**

**FOR BIGBLOC CONSTRUCTION LIMITED**

*Naresh Saboo*

**Naresh Saboo**  
**Managing Director**



## BIGBLOC CONSTRUCTION LIMITED

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### UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr No	Particulars	As at 30th September 2019 (Unaudited)	As at 31st March 2019 (Audited)
	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	3868.21	4024.52
	(b) Capital Work-in-Progress	15.95	-
	(c) Other Intangible Assets	1.55	2.05
	(d) Financial Assets		
	(i) Investments	24.99	24.99
	(ii) Loans	38.34	38.14
	(e) Other Non-Current Assets	28.78	14.33
	<b>Total Non-Current Assets</b>	<b>3977.82</b>	<b>4104.03</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	534.12	655.36
	(b) Financial Assets		
	(i) Trade Receivables	1863.78	2042.62
	(ii) Cash & Cash Equivalents	76.10	48.91
	(iii) Loans	1088.37	1106.44
	(c) Other Current Assets	931.97	661.30
	<b>Total Current Assets</b>	<b>4494.35</b>	<b>4514.63</b>
	<b>Total Assets</b>	<b>8472.17</b>	<b>8618.66</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>A</b>	<b>Equity</b>		
	(a) Equity Share Capital	1415.76	1415.76
	(b) Other Equity	1665.07	1612.92
	(c) Share Capital & Premium pending allotment	-	-
	<b>Total Equity</b>	<b>3080.83</b>	<b>3028.68</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	728.34	846.36
	(b) Deferred Tax Liabilities (net)	291.23	326.82
	(c) Other Non-Current Liabilities	4.00	4.00
	<b>Total Non-Current Liabilities</b>	<b>1023.57</b>	<b>1177.19</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	2673.59	2308.59
	(ii) Trade Payables	1232.41	1295.39
	(iii) Other Financial liabilities	271.73	596.74
	(b) Other Current Liabilities	80.90	108.65
	(c) Current Tax Liabilities	109.14	103.42
	<b>Total Current Liabilities</b>	<b>4367.77</b>	<b>4412.80</b>
	<b>Total Liabilities</b>	<b>5391.35</b>	<b>5589.99</b>
	<b>Total Equity and Liabilities</b>	<b>8472.17</b>	<b>8618.66</b>

FOR BIGBLOC CONSTRUCTION LIMITED

*Narush Saboo*

**Naresh Saboo**  
Managing Director



# BIGBLOC CONSTRUCTION LIMITED

Standalone Cash Flow Statement for half year ended on 30th September, 2019

(₹ in Lakhs)

PARTICULARS	Half year ended 30th September, 2019	Half year ended 30th September, 2018
	(Unaudited)	(Unaudited)
<b><u>A. CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Net Profit before tax and extra-ordinary items	29.55	188.65
<b>ADJUSTMENTS FOR:</b>		
1 Depreciation & Amortization	183.40	159.70
2 Interest Received Classified as Investment Cash Flows	(20.81)	(0.15)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>192.14</b>	<b>348.20</b>
<b>ADJUSTMENTS FOR:</b>		
1 (Increase) / Decrease in Trade Receivables	178.84	(516.85)
2 (Increase) / Decrease in Other Assets	(287.07)	(210.49)
3 (Increase) / Decrease in Inventories	121.24	(104.59)
4 Increase / (Decrease) in Trade Payable	(62.97)	560.59
5 Increase / (Decrease) in Other Financial Liabilities	(325.02)	79.33
6 Increase / (Decrease) in Other Current Liabilities	(27.75)	74.16
7 Increase / (Decrease) in Other Non- Current Liabilities	-	-
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(210.58)</b>	<b>230.35</b>
1 Income Taxes Paid	1.95	(143.31)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(208.64)</b>	<b>87.04</b>
<b><u>B. CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>		
1 Payment for Property, Plant & Equipment	(42.55)	(140.46)
2 (Increase) / Decrease in Loans & Deposits	17.87	(212.92)
3 (Increase) / Decrease in Investments	-	-
4 Interest Received	20.81	0.15
<b>NET CASH USED IN INVESTMENT ACTIVITIES</b>	<b>(3.87)</b>	<b>(353.23)</b>
<b><u>C. CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
1 Increase/(Decrease) in Working Capital from Bank	72.27	(62.21)
2 Increase/(Decrease) in Term Loans	(118.02)	(254.33)
3 Money Received against Share Warrant issued	-	225.00
4 Dividend Paid	-	(35.39)
5 Dividend Distribution Tax Paid	(7.28)	(7.28)
6 Proceeds from Unsecured Loans	292.73	431.48
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>239.70</b>	<b>297.27</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>	<b>27.19</b>	<b>31.07</b>
CASH AND CASH EQUIVALENTS (OPENING)	48.91	84.22
CASH AND CASH EQUIVALENTS (CLOSING)	76.10	115.29

FOR BIGBLOC CONSTRUCTION LIMITED

*Naresh Saboo*

Naresh Saboo  
Managing Director





**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, 2019, which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 2019, 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. Attention is drawn to the fact that the statement of cash flows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in the Statement have been approved by the Board of Directors, but have not been subjected to review.
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



*Deepak V. Bhatia*

(Deepak V. Bhatia)  
Partner  
Membership No. 102465  
UDIN: 19102465AAAAHP5452

Surat, 14<sup>th</sup> November, 2019

**BIGBLOC CONSTRUCTION LIMITED**

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**Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2019**

(₹ in Lakhs)

Particulars	Quarter Ended		Half year Ended	Year Ended
	30.09.2019	30.06.2019	30.09.2019	31.03.2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>				
I Revenue From Operations	2877.25	2962.32	5839.57	10007.91
II Other Income	11.19	16.84	28.02	29.31
III <b>Total Income (I+II)</b>	<b>2888.43</b>	<b>2979.16</b>	<b>5867.59</b>	<b>10037.21</b>
<b>EXPENSES</b>				
Cost of materials consumed	1202.82	1079.34	2282.16	2746.15
Purchases of Stock-in-Trade	65.39	73.02	138.42	1369.13
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(48.76)	78.76	30.00	19.19
Employee benefits expense	334.06	293.66	627.72	1058.33
Finance costs	107.60	113.85	221.45	434.05
Depreciation and amortization expense	120.86	120.23	241.09	376.56
Other expenses	1078.10	1191.67	2269.77	4125.47
<b>Total expenses (IV)</b>	<b>2860.08</b>	<b>2950.52</b>	<b>5810.60</b>	<b>10128.89</b>
V Profit/(loss) before exceptional items and tax (I- IV)	28.36	28.63	56.99	(91.68)
VI Exceptional Items	-	-	-	-
VII Profit/(loss) before tax (V-VI)	28.36	28.63	56.99	(91.68)
VIII Tax expense:				
(1) Current tax	4.84	8.15	12.99	101.73
(2) Deferred tax	(32.97)	(2.62)	(35.59)	(53.47)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	56.49	23.10	79.59	(139.94)
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)	56.49	23.10	79.59	(139.94)
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)	56.49	23.10	79.59	(139.94)
XVI Earnings per equity share (for continuing operation):				
(1) Basic	0.40	0.16	0.56	(0.99)
(2) Diluted	0.40	0.16	0.56	(0.99)
XVII Earnings per equity share (for discontinued operation):				
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-
XVII I Earnings per equity share (for discontinued & continuing operations)				
(1) Basic	0.40	0.16	0.56	(0.99)
(2) Diluted	0.40	0.16	0.56	(0.99)



Navsh Saboo



**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 14th November 2019.
- 2 Bigbloc Construction Limited had acquired a wholly owned Subsidiary namely Starbigbloc Building Material Private Limited (Formerly Hilltop Concrete Private Limited) on 25th October 2018, hence comparative figures for quarter and half year ended 30th September 2018 are not available.
- 3 There has been an increase in raw material cost as compared to Previous year mainly due to around 25% increase in prices of Cement.
- 4 Raw material cost is showing an increase as earlier one item of raw material was billed excluding transportation cost, however from the current financial year, the same is being billed including freight charges. Transport cost is included in Other Expenses.
- 5 There is reversal in Deferred Tax Provision as the Tax rate has been reduced from 27.82% to 25.17% in the current year.
- 6 The Board of Directors at its meeting held on May 25, 2018 approved allotment of 500,000 (Five lakhs) warrants convertible into equivalent number of equity shares on preferential basis at Rs 180 per share. The warrants are anti-dilutive in nature, hence their effect is not given in Dilutive EPS.
- 7 The Company has only one segment (AAC Block), therefore segment reporting is not applicable.
- 8 The Figures of quarter ended on 30th September, 2019 are the balancing figures between year to date (Six months) figures up to the second quarter ended on 30th September, 2019 and published unaudited figures in respect of the quarter ended on 30th June, 2019.
- 9 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

Place: Surat  
Date: 14th November 2019

FOR BIGBLOC CONSTRUCTION LIMITED



*Naresh Saboo*  
Naresh Saboo  
Managing Director



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## UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr No	Particulars	As at 30th September 2019 (Unaudited)	As at 31st March 2019 (Audited)
	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	5712.79	5892.54
	(b) Capital Work-in-Progress	45.37	-
	(c) Goodwill on Consolidation	539.09	539.09
	(d) Other Intangible Assets	3.24	3.72
	(e) Financial Assets		
	(i) Investments	2.88	2.88
	(ii) Loans	51.21	51.01
	(f) Other Non-Current Assets	39.01	37.82
	<b>Total Non-Current Assets</b>	<b>6393.59</b>	<b>6527.07</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	615.00	749.99
	(b) Financial Assets		
	(i) Trade Receivables	2469.88	2480.77
	(ii) Cash & Cash Equivalents	78.59	56.90
	(iii) Loans	6.36	24.42
	(c) Other Current Assets	605.19	385.02
	<b>Total Current Assets</b>	<b>3775.01</b>	<b>3697.10</b>
	<b>Total Assets</b>	<b>10168.60</b>	<b>10224.17</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>A</b>	<b>Equity</b>		
	(a) Equity Share Capital	1415.76	1415.76
	(b) Other Equity	1404.06	1324.47
	(c) Share Capital & Premium pending allotment	-	-
	<b>Total Equity</b>	<b>2819.81</b>	<b>2740.23</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	1543.55	1749.36
	(b) Deferred Tax Liabilities (net)	398.11	433.69
	(c) Other Non-Current Liabilities	4.00	4.00
	<b>Total Non-Current Liabilities</b>	<b>1945.66</b>	<b>2187.05</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	3013.51	2711.55
	(ii) Trade Payables	1686.82	1547.36
	(iii) Other Financial liabilities	467.53	790.88
	(b) Other Current Liabilities	126.12	143.68
	(c) Current Tax Liabilities	109.14	103.42
	<b>Total Current Liabilities</b>	<b>5403.13</b>	<b>5296.89</b>
	<b>Total Liabilities</b>	<b>7348.78</b>	<b>7483.94</b>
	<b>Total Equity and Liabilities</b>	<b>10168.60</b>	<b>10224.17</b>

FOR BIGBLOC CONSTRUCTION LIMITED

*Naresh Saboo*

Naresh Saboo  
Managing Director



# BIGBLOC CONSTRUCTION LIMITED

Consolidated Cash Flow Statement for half year ended on 30th September, 2019

PARTICULARS	Half year ended 30th September, 2019 <i>(Unaudited)</i>
<b><u>A. CASH FLOW FROM OPERATING ACTIVITIES</u></b>	
Net Profit before tax and extra-ordinary items	56.99
<b>ADJUSTMENTS FOR:</b>	
1 Depreciation & Amortization	241.09
2 Interest Received Classified as Investment Cash Flows	(20.84)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>277.24</b>
<b>ADJUSTMENTS FOR:</b>	
1 (Increase) / Decrease in Trade Receivables	10.89
2 (Increase) / Decrease in Other Assets	14.93
3 (Increase) / Decrease in Inventories	134.99
4 Increase / (Decrease) in Trade Payable	139.46
5 Increase / (Decrease) in Other Financial Liabilities	(323.34)
6 Increase / (Decrease) in Other Current Liabilities	(17.55)
7 Increase / (Decrease) in Other Non- Current Liabilities	-
<b><u>CASH GENERATED FROM OPERATIONS</u></b>	<b>236.62</b>
1 Income Taxes Paid	1.95
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>238.57</b>
<b><u>B. CASH FLOW FROM INVESTMENT ACTIVITIES</u></b>	
1 Payment for Property, Plant & Equipment	(106.23)
2 (Increase) / Decrease in Loans & Deposits	(220.37)
3 (Increase) / Decrease in Investments	-
4 Interest Received	20.84
<b>NET CASH USED IN INVESTMENT ACTIVITIES</b>	<b>(305.76)</b>
<b><u>C. CASH FLOW FROM FINANCING ACTIVITIES</u></b>	
1 Increase/(Decrease) in Working Capital from Bank	9.23
2 Increase/(Decrease) in Term Loans	(205.81)
3 Money Received against Share Warrant issued	-
4 Dividend Paid	-
5 Dividend Distribution Tax Paid	(7.28)
6 Proceeds from Unsecured Loans	292.73
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>88.88</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>	<b>21.69</b>
CASH AND CASH EQUIVALENTS (OPENING)	56.90
CASH AND CASH EQUIVALENTS (CLOSING)	78.59

FOR BIGBLOC CONSTRUCTION LIMITED

*Naresh Saboo*

**Naresh Saboo**  
Managing Director





**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, 2019 which are included in 'Unaudited Consolidated Financial Results for the Quarter and Six Months Ended September 30, 2019, 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. Attention is drawn to the fact that the statement of cash flows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in the Statement have been approved by the Board of Directors, but have not been subjected to review.
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**



*Deepak V. Bhatia*

**(Deepak V. Bhatia)**  
**Partner**

**Membership No. 102465**

**UDIN: 19102465AAAAHQ6302**

**Surat, 14<sup>th</sup> November, 2019**