



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: 23rd October, 2020

To, Department of Corporate Service, Bombay Stock Exchange Limited, 1 st Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 Script Code: 540061 ISIN : INE412U01017	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 : INE412U01017
--	---

SUB: OUTCOME OF BOARD MEETING HELD ON 23RD OCTOBER, 2020

Ref: Unaudited Standalone and Consolidated Financial Result for the Second Quarter and Half Year ended on 30th September, 2020 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 23rd October, 2020, considered, approved and taken on record the Unaudited Standalone and Consolidated Financial Results for the Second Quarter and Half Year on ended 30th September, 2020.

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, 2020.

The meeting of the Board of Directors of the Company commenced at 3:00 P.M. and concluded at 4:00 P.M.

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

Thanking You

Yours Faithfully,

For BIGBLOC CONSTRUCTION LIMITED

S. B. Kapadia.

(Shyam Kapadia)

Company Secretary and Compliance Officer

ACS - 55158



Encl.: 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 2020

(₹ in Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	915.54	240.15	1980.72	1155.69	4109.40	8082.39
II Other Income	40.25	19.86	11.16	60.11	27.49	94.71
III Total Income (I+II)	955.79	260.01	1991.87	1215.80	4136.89	8177.10
EXPENSES						
IV Cost of materials consumed	353.94	92.51	767.33	446.45	1461.26	2998.57
Purchases of Stock-in-Trade	104.16	46.06	174.01	150.22	385.80	678.80
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(14.49)	18.58	(44.39)	4.09	29.80	(38.54)
Employee benefits expense	102.45	75.53	229.83	177.98	439.23	891.06
Finance costs	70.45	68.97	69.39	139.42	144.41	287.95
Depreciation and amortization expense	90.21	91.24	91.92	181.45	183.40	357.73
Other expenses	354.40	115.85	694.13	470.26	1463.44	2923.86
Total expenses (IV)	1061.13	508.74	1982.23	1569.87	4107.34	8099.44
V Profit/(loss) before exceptional items and tax (I- IV)	(105.33)	(248.73)	9.65	(354.07)	29.55	77.66
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(105.33)	(248.73)	9.65	(354.07)	29.55	77.66
VIII Tax expense:						
(1) Current tax	-	-	4.84	-	12.99	40.36
(2) Deferred tax	(1.74)	(4.36)	(32.97)	(6.10)	(35.59)	(33.85)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(103.59)	(244.38)	37.78	(347.97)	52.15	71.15
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)	(103.59)	(244.38)	37.78	(347.97)	52.15	71.15
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)	(103.59)	(244.38)	37.78	(347.97)	52.15	71.15
XVI Earnings per equity share (for continuing operation):						
(1) Basic	(0.73)	(1.73)	0.27	(2.46)	0.37	0.50
(2) Diluted	(0.73)	(1.73)	0.27	(2.46)	0.37	0.50
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	(0.73)	(1.73)	0.27	(2.46)	0.37	0.50
(2) Diluted	(0.73)	(1.73)	0.27	(2.46)	0.37	0.50



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 23rd October 2020.
- 2 The capacity utilisation for the second quarter of the year was around 40% due to disruptions caused by the Covid-19 pandemic. Presently the Plant is working at more than 90% capacity.
- 3 The Company has only one segment (Block manufacturing), therefore segment reporting is not applicable.
- 4 The Figures of quarter ended on 30th September, 2020 are the balancing figures between year to date (Six months) figures up to the second quarter ended on 30th September, 2020 and published unaudited figures in respect of the quarter ended on 30th June, 2020.
- 5 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo

**Naresh Saboo
Managing Director
(DIN:00223350)**

**Place: Surat
Date: 23rd October 2020**



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 STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr No	Particulars	As at 30th September 2020 (Unaudited)	As at 31st March 2020 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	4098.90	4233.76
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	0.56	0.73
	(d) Financial Assets		
	(i) Investments	24.99	24.99
	(ii) Loans	1210.99	1176.78
	(e) Other Non-Current Assets	90.43	0.92
	Total Non-Current Assets	5425.88	5437.18
2	Current Assets		
	(a) Inventories	536.27	564.29
	(b) Financial Assets		
	(i) Trade Receivables	1542.89	1953.27
	(ii) Cash & Cash Equivalents	47.89	28.92
	(iii) Loans	-	1.29
	(c) Other Current Assets	651.39	557.14
	Total Current Assets	2778.44	3104.92
	Total Assets	8204.33	8542.10
	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	1415.76	1415.76
	(b) Other Equity	1300.71	1684.07
	Total Equity	2716.46	3099.83
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1769.31	1743.70
	(b) Deferred Tax Liabilities (net)	286.87	292.97
	(c) Other Non-Current Liabilities	3.00	3.00
	Total Non-Current Liabilities	2059.18	2039.67
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2420.11	2043.47
	(ii) Trade Payables	656.41	1114.52
	(iii) Other Financial liabilities	220.63	126.88
	(b) Other Current Liabilities	104.37	90.59
	(c) Current Tax Liabilities	27.16	27.16
	Total Current Liabilities	3428.68	3402.61
	Total Liabilities	5487.86	5442.28
	Total Equity and Liabilities	8204.33	8542.10

FOR BIGBLOC CONSTRUCTION LIMITED



Naresh Saboo
 Managing Director
 (DIN:00223350)
 Surat, 23rd October, 2020



BIGBLOC CONSTRUCTION LIMITED

Standalone Cash Flow Statement for half year ended on 30th September, 2020

(₹ in Lakhs)

PARTICULARS	Half year ended 30th September, 2020	Half year ended 30th September, 2019
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra-ordinary items	(354.07)	29.55
ADJUSTMENTS FOR:		
1 Depreciation & Amortization	181.45	183.40
2 Interest Received Classified as Investment Cash Flows	(57.36)	(20.81)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(229.97)	192.14
ADJUSTMENTS FOR:		
1 (Increase) / Decrease in Trade Receivables	410.38	178.84
2 (Increase) / Decrease in Other Assets	(183.76)	(287.07)
3 (Increase) / Decrease in Inventories	28.02	121.24
4 Increase / (Decrease) in Trade Payable	(458.10)	(62.97)
5 Increase / (Decrease) in Other Financial Liabilities	0.13	(325.02)
6 Increase / (Decrease) in Other Current Liabilities	13.79	(27.75)
7 Increase / (Decrease) in Other Non- Current Liabilities	-	-
CASH GENERATED FROM OPERATIONS	(419.52)	(210.58)
1 Income Taxes Paid		1.95
NET CASH FROM OPERATING ACTIVITIES	(419.52)	(208.64)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
1 Payment for Property, Plant & Equipment	(46.43)	(42.55)
2 (Increase) / Decrease in Loans & Deposits	(32.92)	17.87
3 (Increase) / Decrease in Investments	-	-
4 Interest Received	57.36	20.81
NET CASH USED IN INVESTMENT ACTIVITIES	(21.99)	(3.87)
C. CASH FLOW FROM FINANCING ACTIVITIES		
1 Increase/(Decrease) in Working Capital from Bank	208.21	72.27
2 Increase/(Decrease) in Term Loans	119.23	(118.02)
3 Money Received against Share Warrant issued	-	-
4 Dividend Paid	(35.39)	-
5 Dividend Distribution Tax Paid	-	(7.28)
6 Proceeds from Unsecured Loans	168.43	292.73
NET CASH FROM FINANCING ACTIVITIES	460.48	239.70
NET INCREASE IN CASH & CASH EQUIVALENTS	18.96	27.19
CASH AND CASH EQUIVALENTS (OPENING)	28.92	48.91
CASH AND CASH EQUIVALENTS (CLOSING)	47.89	76.10

FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo

Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 23rd October, 2020



**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, 2020, which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 2020, 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



Manish R. Malpani

(Manish R. Malpani)

Partner

Membership No. 121031

UDIN: 20121031AAAAIE3916

Surat, 23rd October, 2020

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 Financial Results for the Quarter and Half year ended 30th September 2020

(₹ in Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	2178.99	680.81	2877.25	2859.81	5839.57	11879.22
II Other Income	24.35	2.82	11.19	27.17	28.02	32.70
III Total Income (I+II)	2203.35	683.63	2888.43	2886.98	5867.59	11911.92
EXPENSES						
IV Cost of materials consumed	897.01	274.26	1202.82	1171.26	2282.16	4730.17
Purchases of Stock-in-Trade	55.97	12.11	65.39	68.07	138.42	278.87
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(9.50)	15.60	(48.76)	6.11	30.00	(63.93)
Employee benefits expense	209.37	124.21	334.06	333.58	627.72	1274.68
Finance costs	112.83	110.65	107.60	223.48	221.45	443.61
Depreciation and amortization expense	125.56	125.18	120.86	250.74	241.09	477.08
Other expenses	797.25	299.85	1078.10	1097.10	2269.77	4625.91
Total expenses (IV)	2188.48	961.87	2860.08	3150.34	5810.60	11766.38
V Profit/(loss) before exceptional items and tax (I- IV)	14.87	(278.23)	28.36	(263.36)	56.99	145.54
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	14.87	(278.23)	28.36	(263.36)	56.99	145.54
VIII Tax expense:						
(1) Current tax	-	-	4.84	-	12.99	40.36
(2) Deferred tax	(1.74)	(4.36)	(32.97)	(6.10)	(35.59)	(140.73)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	16.61	(273.88)	56.49	(257.27)	79.59	245.90
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)	16.61	(273.88)	56.49	(257.27)	79.59	245.90
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)	16.61	(273.88)	56.49	(257.27)	79.59	245.90
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.12	(1.93)	0.40	(1.82)	0.56	1.74
(2) Diluted	0.12	(1.93)	0.40	(1.82)	0.56	1.74
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVII I Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.12	(1.93)	0.40	(1.82)	0.56	1.74
(2) Diluted	0.12	(1.93)	0.40	(1.82)	0.56	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 23rd October 2020.
- 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 capacity utilisation of the Holding Company for the second quarter of the year was around 40% due to disruptions caused by the Covid-19 pandemic. Presently the Holding company is working at more than 90% capacity. The Subsidiary worked at 100% capacity in the second quarter.
- 4 The Subsidiary, **Starbigbloc Building Material Private Limited** has done expansion of 25%. Trial production began in second half of September. Commercial production has begun from 1st October 2020.
- 5 The Company has only one segment (Block manufacturing), therefore segment reporting is not applicable.
- 6 The Figures of quarter ended on 30th September, 2020 are the balancing figures between year to date (Six months) figures up to the second quarter ended on 30th September, 2020 and published unaudited figures in respect of the quarter ended on 30th June, 2020.
- 7 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo

Naresh Saboo
Managing Director
(DIN:00223350)

Place: Surat
Date: 23rd October 2020



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 2020 (Unaudited)	As at 31st March 2020 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	6163.41	6237.22
	(b) Capital Work-in-Progress	13.76	-
	(c) Goodwill on Consolidation	539.09	539.09
	(d) Other Intangible Assets	2.16	2.11
	(e) Financial Assets		
	(i) Investments	2.88	2.88
	(ii) Loans	51.19	49.21
	(f) Other Non-Current Assets	96.29	39.65
	Total Non-Current Assets	6868.78	6870.15
2	Current Assets		
	(a) Inventories	648.99	686.06
	(b) Financial Assets		
	(i) Trade Receivables	2250.40	2447.78
	(ii) Cash & Cash Equivalents	56.38	29.13
	(iii) Loans	-	1.29
	(c) Other Current Assets	675.40	591.45
	Total Current Assets	3631.17	3755.71
	Total Assets	10499.95	10625.86
	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	1415.76	1415.76
	(b) Other Equity	1277.71	1570.37
	Total Equity	2693.47	2986.13
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2822.15	2786.77
	(b) Deferred Tax Liabilities (net)	286.87	292.97
	(c) Other Non-Current Liabilities	3.00	3.00
	Total Non-Current Liabilities	3112.02	3082.74
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2764.27	2399.90
	(ii) Trade Payables	1307.98	1729.84
	(iii) Other Financial liabilities	453.66	261.85
	(b) Other Current Liabilities	141.39	138.24
	(c) Current Tax Liabilities	27.16	27.16
	Total Current Liabilities	4694.46	4556.99
	Total Liabilities	7806.48	7639.73
	Total Equity and Liabilities	10499.95	10625.86

FOR BIGBLOC CONSTRUCTION LIMITED



Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 23rd October, 2020



BIGBLOC CONSTRUCTION LIMITED

Consolidated Cash Flow Statement for half year ended on 30th September, 2020

PARTICULARS	Half year ended 30th September, 2020	Half year ended 30th September, 2019
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra-ordinary items	(263.36)	56.99
ADJUSTMENTS FOR:		
1 Depreciation & Amortization	250.74	241.09
2 Interest Received Classified as Investment Cash Flows	(57.43)	(20.84)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(70.05)	277.24
ADJUSTMENTS FOR:		
1 (Increase) / Decrease in Trade Receivables	197.38	10.89
2 (Increase) / Decrease in Other Assets	(140.58)	14.93
3 (Increase) / Decrease in Inventories	37.07	134.99
4 Increase / (Decrease) in Trade Payable	(421.86)	139.46
5 Increase / (Decrease) in Other Financial Liabilities	0.13	(323.34)
6 Increase / (Decrease) in Other Current Liabilities	3.15	(17.55)
7 Increase / (Decrease) in Other Non- Current Liabilities	-	-
CASH GENERATED FROM OPERATIONS	(394.76)	236.62
1 Income Taxes Paid		1.95
NET CASH FROM OPERATING ACTIVITIES	(394.76)	238.57
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
1 Payment for Property, Plant & Equipment	(190.75)	(106.23)
2 (Increase) / Decrease in Loans & Deposits	(0.69)	(220.37)
3 (Increase) / Decrease in Investments	-	-
4 Interest Received	57.43	20.84
NET CASH USED IN INVESTMENT ACTIVITIES	(134.01)	(305.76)
C. CASH FLOW FROM FINANCING ACTIVITIES		
1 Increase/(Decrease) in Working Capital from Bank	195.94	9.23
2 Increase/(Decrease) in Term Loans	227.05	(205.81)
3 Money Received against Share Warrant issued	-	-
4 Dividend Paid	(35.39)	-
5 Dividend Distribution Tax Paid	-	(7.28)
6 Proceeds from Unsecured Loans	168.43	292.73
NET CASH FROM FINANCING ACTIVITIES	556.03	88.88
NET INCREASE IN CASH & CASH EQUIVALENTS	27.25	21.69
CASH AND CASH EQUIVALENTS (OPENING)	29.13	56.90
CASH AND CASH EQUIVALENTS (CLOSING)	56.38	78.59

FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo

Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 23rd October, 2020





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, 2020 which are included in 'Unaudited Consolidated Financial Results for the Quarter and Six Months Ended September 30, 2020, 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



Manish R. Malpani

(Manish R. Malpani)
Partner

Membership No. 121031
UDIN: 20121031AAAAIF1318

Surat, 23rd October, 2020