



# 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) : contact@nxtbloc.in Visit us : www.nxtbloc.in



**NXTBLOC**  
Autoclaved Aerated Concrete Blocks

Date: 14<sup>th</sup> August, 2019

To,  
Deptt. Of Corporate Service,  
BSE 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> AUGUST, 2019**

**Ref: Regulation 30 (read with Schedule III Part A), Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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> August, 2019, approved and taken on record the Unaudited Standalone and Consolidated Financial Results for the Quarter ended 30<sup>th</sup> June, 2019.

We are enclosing herewith a copy of Unaudited Standalone and Consolidated Financial Result along with Limited Review Report thereon for the quarter ended on 30<sup>th</sup> June, 2019.

The meeting of the Board of Directors of the Company commenced at 11.00 AM and concluded at 4.30 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

## Statement of Unaudited Standalone Financial Result for the Quarter ended on 30th June, 2019

(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2019	31.03.2019	30.06.2018	31.03.2019
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>INCOME</b>				
I Revenue From Operations	2128.68	2381.84	1886.95	9506.42
II Other Income	16.34	105.15	0.01	119.59
III <b>Total Income (I+II)</b>	<b>2145.02</b>	<b>2486.99</b>	<b>1886.96</b>	<b>9626.01</b>
<b>EXPENSES</b>				
Cost of materials consumed	693.93	430.55	396.14	2130.99
Purchases of Stock-in-Trade	211.79	633.11	222.12	2231.86
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	74.19	208.87	(70.70)	34.14
Employee benefits expense	209.39	227.04	212.70	887.17
Finance costs	75.02	112.97	73.56	355.58
Depreciation and amortization expense	91.48	85.54	79.34	328.98
Other expenses	769.31	829.95	863.76	3460.51
<b>Total expenses (IV)</b>	<b>2125.11</b>	<b>2528.04</b>	<b>1778.91</b>	<b>9429.23</b>
V Profit/(loss) before exceptional items and tax (III-IV)	19.91	(41.04)	110.05	196.77
VI Exceptional Items	-	-	-	-
VII Profit/(loss) before tax (V-VI)	19.91	(41.04)	110.05	196.77
VIII Tax expense:				
(1) Current tax	8.15	(8.70)	90.78	101.73
(2) Deferred tax	(2.62)	3.21	(60.16)	(53.47)
IX Profit/ (loss) for the period from continuing operations (VII-VIII)	14.37	(35.56)	79.43	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)	14.37	(35.56)	79.43	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)	14.37	(35.56)	79.43	148.51
XVI Earnings per equity share (for continuing operation):				
(1) Basic	0.10	(0.25)	0.56	1.05
(2) Diluted	0.10	(0.25)	0.56	1.05
XVII Earnings per equity share (for discontinued operation):				
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)				
(1) Basic	0.10	(0.25)	0.56	1.05
(2) Diluted	0.10	(0.25)	0.56	1.05



Naveel Solani

**NOTES:-**

- 1 The above Unaudited Standalone Financial Results for the Quarter ended 30th June, 2019 were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 14th August, 2019.
- 2 There has been an increase in raw material cost as compared to first quarter of 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 The Company has only one segment (AAC Block), therefore segment reporting is not applicable.
- 5 Figures of previous periods have been regrouped/ reclassified wherever necessary to facilitate comparison.

Place: Surat  
Date: 14.08.2019



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 Standalone unaudited financial results of **BIGBLOC CONSTRUCTION LIMITED** ('the Company') for the quarter ended June 30, 2019 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter Ended June 30, 2019' (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. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standards on Review Engagement (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.
4. A review of interim financial information is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





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 applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies, 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)  
Partner

Membership No. 102465  
UDIN: 19102465 AAAAEJ4393

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

**BIGBLOC CONSTRUCTION LIMITED**

CIN: L45200GJ2015PLC083577

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Ph: 0261-2463261/62/63 Fax: 0261-2463264 Email : bigblockconstructionltd@gmail.com

**Statement of Unaudited Consolidated Financial Result for the Quarter ended on 30th June, 2019**

(₹ in Lakhs)

Particulars	Quarter Ended		Year Ended
	30.06.2019	31.03.2019	31.03.2019
	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>			
I Revenue From Operations	2962.32	2876.85	10007.91
II Other Income	16.84	14.87	29.31
III <b>Total Income (I+II)</b>	<b>2979.16</b>	<b>2891.72</b>	<b>10037.21</b>
<b>EXPENSES</b>			
IV Cost of materials consumed	1079.34	851.12	2746.15
Purchases of Stock-in-Trade	73.02	204.74	1369.13
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	78.76	187.86	19.19
Employee benefits expense	293.66	314.58	1058.33
Finance costs	113.85	152.13	434.05
Depreciation and amortization expense	120.23	113.01	376.56
Other expenses	1191.67	1279.85	4125.47
<b>Total expenses (IV)</b>	<b>2950.52</b>	<b>3103.30</b>	<b>10128.89</b>
V Profit/(loss) before exceptional items and tax (III-IV)	28.63	(211.59)	(91.68)
VI Exceptional Items	-	-	-
VII Profit/(loss) before tax (V-VI)	28.63	(211.59)	(91.68)
VIII Tax expense:			
(1) Current tax	8.15	(8.70)	101.73
(2) Deferred tax	(2.62)	3.21	(53.47)
IX Profit/ (loss) for the period from continuing operations (VII-VIII)	23.10	(206.10)	(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)	23.10	(206.10)	(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)	23.10	(206.10)	(139.94)
XVI Earnings per equity share (for continuing operation):			
(1) Basic	0.16	(1.46)	(0.99)
(2) Diluted	0.16	(1.46)	(0.99)
XVII Earnings per equity share (for discontinued operation):			
(1) Basic	-	-	-
(2) Diluted	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)			
(1) Basic	0.16	(1.46)	(0.99)
(2) Diluted	0.16	(1.46)	(0.99)



*Naveel Sabon*

**NOTES:-**

- 1 The above Unaudited Consolidated Financial Results for the Quarter ended 30th June, 2019 were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 14th August, 2019.
- 2 Bigbloc Construction Limited had acquired a wholly owned Subsidiary namely Starbigbloc Building Material Private Limited on 25th October 2018, hence comparative figures for first quarter of Previous year are not available.
- 3 There has been an increase in raw material cost as compared to first quarter of Previous year mainly due to around 25% increase in prices of Cement.
- 4 Raw material cost has increased 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 The Company has only one segment (AAC Block), therefore segment reporting is not applicable.
- 6 Figures of previous periods have been regrouped/ reclassified wherever necessary to facilitate comparison.

Place: Surat  
Date: 14.08.2019

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 ended June 30, 2019, 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 consolidated figures for the corresponding quarter ended March, 2019, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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. 4, 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 applicable Accounting Standards prescribed under Section 133 of the Companies



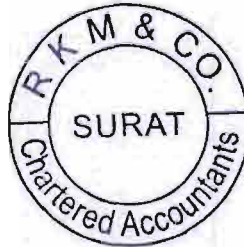
# RKM & CO.

*Chartered Accountants*



Act, 2013 and other recognised accounting practices and policies, 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)**  
**Partner**

**Membership No. 102465**  
**UDIN: 19102465AAAAEJ4393**

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