

## BIGBLOC CONSTRUCTION LIMITED



Date: 12<sup>th</sup> February, 2018

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 12<sup>th</sup> FEBRUARY, 2018**

**Ref: Unaudited Standalone Financial Result for the Quarter and Nine Months ended 31<sup>st</sup> December, 2017 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 12<sup>th</sup> February, 2018, approved and taken on record the Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2017.

We are enclosing herewith a copy of Unaudited Standalone Financial Result along with Limited Review Report thereon for the quarter and Nine Months ended on 31<sup>st</sup> December, 2017.

The meeting of the Board of Directors of the Company commenced at 11.00 AM and concluded at 12:40 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 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 and Nine months ended on 31st December, 2017**

(Rs. in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>						
I Revenue From Operations	2229.28	1956.90	1769.29	5843.52	5126.51	6863.16
II Other Income	-	1.77	1.88	5.49	3.38	4.87
III <b>Total Income (I+II)</b>	<b>2229.28</b>	<b>1958.67</b>	<b>1771.17</b>	<b>5849.01</b>	<b>5129.89</b>	<b>6868.03</b>
<b>EXPENSES</b>						
Cost of materials consumed	590.19	475.10	402.74	1364.51	1128.23	1343.82
Purchases of Stock-in-Trade	46.07	28.32	20.73	91.58	40.32	61.29
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(5.74)	(49.70)	67.79	(32.41)	46.87	89.57
Excise duty/ GST	244.37	214.28	150.39	590.06	441.03	580.50
Employee benefits expense	204.45	202.94	139.78	595.63	483.46	726.03
Finance costs	80.54	68.29	48.88	215.60	220.41	321.91
Depreciation and amortization expense	73.73	71.75	61.12	215.56	181.29	244.41
Other expenses	806.65	761.27	806.31	2289.15	2267.55	3025.31
<b>Total expenses (IV)</b>	<b>2040.25</b>	<b>1772.24</b>	<b>1697.74</b>	<b>5329.69</b>	<b>4809.17</b>	<b>6392.84</b>
V Profit/(loss) before exceptional items and tax (I-IV)	189.03	186.43	73.43	519.32	320.72	475.19
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	189.03	186.43	73.43	519.32	320.72	475.19
VIII Tax expense:						
(1) Current tax	56.74	57.51	14.97	159.98	65.39	141.76
(2) Deferred tax	5.75	4.12	-	11.71	-	40.83
IX Profit (Loss) for the period from continuing operations (VII-VIII)	126.54	124.79	58.46	347.63	255.33	292.61
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)	126.54	124.79	58.46	347.63	255.33	292.61
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)	126.54	124.79	58.46	347.63	255.33	292.61
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.89	0.88	0.41	2.46	1.80	2.07
(2) Diluted	0.89	0.88	0.41	2.46	1.80	2.07
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.89	0.88	0.41	2.46	1.80	2.07
(2) Diluted	0.89	0.88	0.41	2.46	1.80	2.07



**NOTES:-**

- 1 The above Unaudited Standalone Financial Results for the Quarter and Nine months ended 31st December, 2017 were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 12th February 2018.
- 2 Results for the quarter and Nine months ended 31st December, 2017 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs. Consequently, result for the quarter ended 31st December 2016 and previous year ended 31st March, 2017 have been restated, wherever applicable, to comply with Ind-AS to make them comparable.
- 3 Reconciliation of Standalone Net Profit with previous reported numbers for the quarter and Nine months ended 31st December 2016

Particulars	Quarter Ended	Nine Months Ended
	31.12.2016	31.12.2016
	(Unaudited)	(Unaudited)
Reconciliation of Profit after tax as reported earlier		
Net Profit/ Loss for the period (As per Previous GAAP)	58.46	255.33
Add/ (Less): Adjustments	-	-
Net Profit/ Loss for the period (As per Ind-AS)	58.46	255.33
Other Comprehensive Income (Net of Tax)	-	-
Total Comprehensive Income (As per Ind-AS)	58.46	255.33

- 4 Current Tax Expense is provided on normal rates in the current quarter instead of Minimum Alternate Tax in Quarter and Nine months ended 31st December 2016.
- 5 The Company has only one segment (AAC Block), therefore segment reporting is not applicable.
- 6 The Figures of Quarter ended on 31st December, 2017 are the balancing figures between year to date (Nine months) figures up to the Third quarter ended on 31st December, 2017 and published unaudited figures in respect of the half year ended on 30th September, 2017.
- 7 Figures of Previous Period have been Regrouped/ Reclassified wherever necessary to facilitate comparison.

Place: Surat  
Date: 12th February 2018



FOR BIGBLOC CONSTRUCTION LIMITED

*Narayan Saboo*

Narayan Saboo  
Director







---

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

To,  
Board of Directors of  
**BIGBLOC CONSTRUCTION LIMITED**

1. We have reviewed the accompanying statement of Unaudited Financial Results ('the Statement') of **BIGBLOC CONSTRUCTION LIMITED** ('the Company') for the quarter and nine months ended on 31<sup>st</sup> December, 2017. 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), Regulation, 2015 ('the Listing Regulations, 2015'). The statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this statement are consistent with those used in the preparation of the Companies opening unaudited Balance Sheet as at April 1, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 33 the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.
2. 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. 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.





3. 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.
4. Based on our review of the Statement conducted as above, with the exception of the matter described in the preceding paragraph no. 3, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with aforesaid Indian 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 as modified by SEBI Circular No. CIR/CFD/FAC/6212016 dated July, 05, 2016 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*

(Deepak V. Bhatia)  
Partner  
Membership No. 102465

Surat, 12<sup>th</sup> February, 2018