



BIGBLOC CONSTRUCTION LIMITED

CIN NO. : L45200GJ2015PLC083577

908, 9th Floor, Rajhans Montessa, Dumas Road, Magdalla, Surat-395 007.

(Ph.) : +91-2463262, 2463263

E-mail : info@nxtbloc.in Visit us : www.nxtbloc.in



NXTBLOC[®]
Autoclaved Aerated Concrete Blocks

Date: 31/10/2023

To, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001 Script Code: 540061 ISIN :INE412U01025	To, National Stock Exchange of India Limited, Exchange Plaza, C-1, BLOCK G, Bandra-Kurla Complex, Bandra (E) Mumbai - 400051 Symbol: BIGBLOC ISIN : INE412U01025
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Dear Sir/Madam,

SUB: Outcome of Board Meeting - Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In accordance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held on Tuesday, 31st October, 2023 at the Registered Office of the Company, inter alia, transacted the following businesses:

1. The Board has considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and Half Year ended 30th September, 2023 along with Limited Review Report issued by the Statutory Auditor of the Company as recommended by the Audit Committee.
2. The Board has approved the declaration of Interim Dividend at the rate of 10% per Equity Shares of Rs. 2/- each fully paid up, i.e. Rs 0.20/- per Equity Share on 7,07,87,875 numbers of Equity Shares of the Company for the FY 2023-24.

The Record date for the purpose of entitlement of Interim Dividend by Equity Shareholders shall be Wednesday, November 08, 2023.

3. The Board took note that Promoter Group shareholders comprising of 60.03% shares of the Company are waiving their Interim Dividend considering the forthcoming expansions of the Company. Letters for the same are already received by the Company.

The Board Meeting of the company commenced at 11:00 A.M. and concluded at 01:15 P.M.

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

Thanking You

Yours Faithfully,

For **BIGBLOC CONSTRUCTION LIMITED**

Alpesh Makwana
Company Secretary and Compliance Offi
ICSI Membership No.: A46284



BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC083577

Regd. Off: Office No. 908, 9th Floor, Rajhans Montessa, Dumas Road, Magdalla, Surat – 395007, Gujarat
Ph: 0261-2463262/63 Email : bigblockconstructionltd@gmail.com

Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September 2023

(₹ in Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	2884.19	2934.07	2582.85	5818.26	5726.08	11382.75
II Other Income	75.88	42.56	35.52	118.44	36.33	126.86
III Total Income (I+II)	2960.07	2976.64	2618.38	5936.71	5762.41	11509.61
EXPENSES						
Cost of materials consumed	848.00	964.64	805.72	1812.65	1936.29	3859.48
Purchases of Stock-in-Trade	422.71	162.88	46.16	585.59	143.30	354.71
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(122.41)	16.92	(7.59)	(105.49)	(30.99)	(160.14)
Employee benefits expense	237.29	239.86	207.24	477.16	429.89	923.91
Finance costs	107.22	100.95	58.73	208.17	102.65	244.97
Depreciation and amortization expense	115.95	106.69	93.39	222.64	185.73	378.90
Other expenses	874.34	972.00	810.06	1846.34	1910.21	3774.75
Total expenses (IV)	2483.11	2563.94	2013.71	5047.06	4677.08	9376.58
V Profit/(loss) before exceptional items and tax (III- IV)	476.96	412.69	604.67	889.65	1,085.33	2133.03
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	476.96	412.69	604.67	889.65	1,085.33	2133.03
Tax expense:						
VIII (1) Current tax	97.34	107.37	129.14	204.71	261.69	564.23
(2) Deferred tax	(0.01)	(3.45)	(10.36)	(3.46)	(13.89)	(35.61)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	379.63	308.78	485.89	688.41	837.53	1604.41
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)	379.63	308.78	485.89	688.41	837.53	1604.41
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	-	-	-	-	-	4.51
(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)	379.63	308.78	485.89	688.41	837.53	1608.92
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.54	0.44	0.69	0.97	1.18	2.27
(2) Diluted	0.54	0.44	0.69	0.97	1.18	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	0.54	0.44	0.69	0.97	1.18	2.27
(2) Diluted	0.54	0.44	0.69	0.97	1.18	2.27



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 31st October 2023.
- 2 The capacity utilisation for second quarter was around 74%. One autoclave out of six autoclaves was shut for half of the last quarter and is still shut. New autoclaves have been purchased and will be installed shortly.
- 3 The Board of Directors have declared an interim dividend of 10%. Promoter group shareholders holding 60.03% shares have waived their right to receive interim dividend.
- 4 The Company has only one segment (Block manufacturing), therefore segment reporting is not applicable.
- 5 The figures of quarter ended on 30th September, 2023 are the balancing figures between year to date (six months) figures up to the second quarter ended on 30th September, 2023 and published unaudited figures in respect of the quarter ended on 30th June, 2023.
- 6 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

(Manish R. Malpani)
Partner
M. No. 121031
Surat, 31st October 2023



FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo

Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 31st October 2023



BIGBLOC CONSTRUCTION LIMITED

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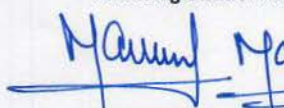
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

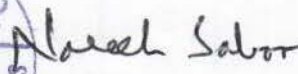
Sr No.	Particulars	As at 30th September 2023 (Unaudited)	As at 31st March 2023 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	4795.94	4497.33
	(b) Capital Work-in-Progress	176.74	-
	(c) Other Intangible Assets	20.84	20.87
	(d) Financial Assets		
	(i) Investments	1908.95	1908.95
	(ii) Loans	1923.89	936.11
	(iii) Other Financial Assets	49.97	48.36
	(e) Other Non-Current Assets	379.40	130.77
	Total Non-Current Assets	9255.73	7542.39
2	Current Assets		
	(a) Inventories	883.55	826.84
	(b) Financial Assets		
	(i) Trade Receivables	2970.01	2238.54
	(ii) Cash & Cash Equivalents	29.20	22.25
	(iii) Other Bank Balances	1.08	1.08
	(iv) Loans	70.00	305.96
	(c) Other Current Assets	415.56	687.39
	Total Current Assets	4369.40	4082.06
	Total Assets	13625.13	11624.45
	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	1415.76	1415.76
	(b) Other Equity	4341.45	3766.21
	Total Equity	5757.21	5181.97
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3803.24	1688.14
	(b) Provisions	47.82	49.59
	(c) Deferred Tax Liabilities (net)	227.99	231.45
	(d) Other Non-Current Liabilities	591.93	615.26
	Total Non-Current Liabilities	4670.97	2584.43
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2122.52	2196.91
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	81.53	129.73
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	636.16	782.82
	(iii) Other Financial liabilities	1.68	1.68
	(b) Other Current Liabilities	144.25	192.68
	(c) Provisions	8.93	8.93
	(d) Current Tax Liabilities	201.88	545.31
	Total Current Liabilities	3196.95	3858.05
	Total Liabilities	7867.92	6442.48
	Total Equity and Liabilities	13625.13	11624.45

For RKM & CO.
Chartered Accountants
Firm Registration No.: 108553W

FOR BIGBLOC CONSTRUCTION LIMITED


(Manish R. Malpani)
Partner
M. No. 121031
Surat, 31st October 2023




Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 31st October 2023



BIGBLOC CONSTRUCTION LIMITED

Standalone Cash Flow Statement for half year ended on 30th September, 2023

(₹ in Lakhs)

PARTICULARS	Half year ended 30th September, 2023	Half year ended 30th September, 2022
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<u>A. CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit before tax and extra-ordinary items	889.65	1,085.33
ADJUSTMENTS FOR:		
1 Depreciation & Amortization	222.64	185.73
2 Loss on Sale of Fixed Assets	-	29.34
3 Interest Received Classified as Investment Cash Flows	(73.70)	(3.01)
4 Deemed guarantee commission income	(23.33)	(29.61)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,015.27	1,267.79
ADJUSTMENTS FOR:		
1 (Increase) / Decrease in Trade Receivables	(731.47)	(429.10)
2 (Increase) / Decrease in Other Assets	(159.36)	216.61
3 (Increase) / Decrease in Inventories	(56.71)	(74.91)
4 Increase / (Decrease) in Trade Payable	(194.86)	(57.98)
5 Increase / (Decrease) in Other Financial Liabilities	(160.88)	77.42
6 Increase / (Decrease) in Other Current Liabilities	(48.43)	43.91
7 Increase / (Decrease) in Provisions	(1.77)	-
8 Increase / (Decrease) in Other Non- Current Liabilities	-	-
CASH GENERATED FROM OPERATIONS	(338.19)	1,043.74
1 Income Taxes Paid	(367.18)	(112.31)
NET CASH FROM OPERATING ACTIVITIES	(705.37)	931.43
<u>B. CASH FLOW FROM INVESTMENT ACTIVITIES</u>		
1 Payment for Property, Plant & Equipment	(521.23)	(457.37)
2 Payment for CWIP	(176.74)	
3 Sale of Property, Plant & Equipments	-	6.75
4 (Increase) / Decrease in Loans & Deposits	(751.82)	(964.21)
5 (Increase) / Decrease in Investments	-	(6.20)
6 Interest Received	73.70	3.01
NET CASH USED IN INVESTMENT ACTIVITIES	(1,376.09)	(1,418.02)
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
1 Increase/(Decrease) in Working Capital from Bank	14.27	373.46
2 Increase/(Decrease) in Term Loans	436.85	127.82
3 Dividend Paid	(113.17)	
4 Proceeds from Unsecured Loans	1,750.47	(0.48)
NET CASH FROM FINANCING ACTIVITIES	2,088.42	500.80
NET INCREASE IN CASH & CASH EQUIVALENTS	6.95	14.21
CASH AND CASH EQUIVALENTS (OPENING)	22.25	16.61
CASH AND CASH EQUIVALENTS (CLOSING)	29.20	30.82

For RKM & CO.
Chartered Accountants
Firm Registration No.: 108553W

Manish Malpani

(Manish R. Malpani)
Partner
M. No. 121031
Surat, 31st October 2023



FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo

Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 31st October 2023





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, 2023, which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 2023, 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: 23121031BGUKSJ6062

Surat, 31st October, 2023

BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC083577

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 Ph: 0261-2463262/63 Email : bigblockconstructionltd@gmail.com

Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2023

(₹ in Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	5890.23	5487.15	4847.59	11377.37	10401.92	20010.61
II Other Income	22.22	6.71	7.32	28.93	13.01	82.98
III Total Income (I+II)	5912.45	5493.85	4854.92	11406.30	10414.93	20093.59
EXPENSES						
IV Cost of materials consumed	2065.53	1912.23	1524.20	3977.76	3565.31	6898.72
Purchases of Stock-in-Trade	129.73	119.63	85.80	249.36	166.53	387.40
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(111.42)	(16.00)	2.83	(127.42)	10.36	(208.42)
Employee benefits expense	482.61	472.11	335.91	954.72	681.94	1455.75
Finance costs	225.04	217.67	108.13	442.71	179.32	415.81
Depreciation and amortization expense	258.78	236.05	150.04	494.83	298.04	608.02
Other expenses	1837.49	1734.72	1510.33	3572.21	3367.78	6476.64
Total expenses (IV)	4887.76	4676.41	3717.24	9564.18	8269.27	16033.92
V Profit/(loss) before exceptional items and tax (III- IV)	1,024.69	817.44	1137.67	1,842.13	2,145.66	4,059.67
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	1024.69	817.44	1137.67	1,842.13	2,145.66	4,059.67
VIII Tax expense:						
(1) Current tax	263.66	282.54	286.98	546.20	455.82	1003.72
(2) Deferred tax	8.93	(55.17)	3.64	(46.25)	0.11	42.38
IX Profit (Loss) for the period from continuing operations (VII-VIII)	752.10	590.07	847.06	1,342.17	1,689.74	3,013.58
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)	752.10	590.07	847.06	1,342.17	1,689.74	3,013.58
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	5.07	5.09	4.13	10.16	(2.96)	(4.52)
(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	-	-	-	-	-	9.28
(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)	757.17	595.17	851.19	1,352.34	1,686.78	3,018.34
Net Profit attributable to :						
a) Owners of the Company	756.03	601.84	857.02	1,357.87	1,699.70	3,031.37
b) Non-Controlling Interest	(3.93)	(11.77)	(9.96)	(15.70)	(9.96)	(17.79)
Other Comprehensive Income attributable to :						
a) Owners of the Company	5.07	5.09	4.13	10.16	(2.96)	4.76
b) Non-Controlling Interest	-	-	-	-	-	-
Total Comprehensive Income attributable to :						
a) Owners of the Company	761.10	606.93	861.15	1,368.03	1,696.74	3,036.13
b) Non-Controlling Interest	(3.93)	(11.77)	(9.96)	(15.70)	(9.96)	(17.79)
XVI Earnings per equity share (for continuing operation):						
(1) Basic	1.07	0.85	1.21	1.92	2.40	4.28
(2) Diluted	1.07	0.85	1.21	1.92	2.40	4.28
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	1.07	0.85	1.21	1.92	2.40	4.28
(2) Diluted	1.07	0.85	1.21	1.92	2.40	4.28



NOTES:-

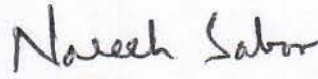
- 1 The above Unaudited Consolidated Financial Results were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 31st October 2023.
- 2 The above Financial results include the results of following subsidiaries -
 - (a) Starbigbloc Building Material Private Limited (100%)
 - (b) Bigbloc Building Elements Private Limited (100%)
 - (b) Siam Cement Bigbloc Construction Technologies Private Limited (52%)
- 3 The Subsidiary Siam Cement Bigbloc Construction Technologies Private Limited is currently in pre-operative stage. Loss for the quarter ended 30th September 2023 included in above results is Rs 8.19 lakhs
- 4 The consolidated capacity utilisation for second quarter was around 70%. Capacity utilisation for Starbigbloc Building Material Private Limited was 90% and for Bigbloc Building Elements Private Limited was 46%. Bigbloc Building Elements Private Limited has started commercial production from 12th April 2023 and is gradually scaling up production. Currently it is running at a capacity of above 70%.
- 5 The Board of Directors have declared an interim dividend of 10%. Promoter group shareholders holding 60.03% shares have waived their right to receive interim dividend.
- 6 The Company has only one segment (Block manufacturing), therefore segment reporting is not applicable.
- 7 The figures of quarter ended on 30th September, 2023 are the balancing figures between year to date (six months) figures up to the second quarter ended on 30th September, 2023 and published unaudited figures in respect of the quarter ended on 30th June, 2023.
- 8 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, 31st October 2023



FOR BIGBLOC CONSTRUCTION LIMITED


Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 31st October 2023



BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC083577

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Ph: 0261-2463262/63 Email : bigblockconstructionltd@gmail.com

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr No	Particulars	As at 30th September 2023 (Unaudited)	As at 31st March 2023 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	12695.72	8059.86
	(b) Capital Work-in-Progress	357.82	4096.90
	(c) Goodwill on Consolidation	539.09	539.09
	(d) Other Intangible Assets	22.94	21.18
	(e) Financial Assets		
	(i) Investments	43.66	36.67
	(ii) Other Financial Assets	106.11	98.61
	(f) Other Non-Current Assets	733.44	210.74
	Total Non-Current Assets	14498.79	13063.05
2	Current Assets		
	(a) Inventories	1371.07	1101.94
	(b) Financial Assets		
	(i) Trade Receivables	4608.57	3109.41
	(ii) Cash & Cash Equivalents	56.01	43.44
	(iii) Other Bank Balances	129.01	129.01
	(iv) Loans	836.34	988.64
	(c) Other Current Assets	1274.00	1470.74
	Total Current Assets	8275.01	6843.18
	Total Assets	22773.80	19906.24
	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	1415.76	1415.76
	(b) Other Equity	7370.90	6116.03
		8786.65	7531.79
	Non-Controlling Interest	162.64	178.34
	Total Equity	8949.29	7710.12
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	7143.78	6453.10
	(b) Provisions	60.28	64.21
	(c) Deferred Tax Liabilities (net)	263.19	309.44
	(d) Other Non-Current Liabilities	2.00	2.00
	Total Non-Current Liabilities	7469.25	6828.74
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3614.35	2275.62
	(ii) Trade Payables	1919.70	1790.12
	(iii) Other Financial liabilities	1.68	1.68
	(b) Other Current Liabilities	291.48	305.95
	(c) Provisions	9.21	9.21
	(d) Current Tax Liabilities	518.85	984.79
	Total Current Liabilities	6355.26	5367.37
	Total Liabilities	13824.51	12196.11
	Total Equity and Liabilities	22773.80	19906.24

For RKM & CO.
Chartered Accountants
Firm Registration No.: 108553W

Manish R. Malpani
(Manish R. Malpani)
Partner
M. No. 121031
Surat, 31st October 2023

FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo
Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 31st October 2023



BIGBLOC CONSTRUCTION LIMITED

Consolidated Cash Flow Statement for half year ended on 30th September, 2023

PARTICULARS	Half year ended 30th September, 2023	Half year ended 30th September, 2022
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra-ordinary items	1,842.13	2,145.66
ADJUSTMENTS FOR:		
1 Depreciation & Amortization	494.83	298.04
2 Interest Received Classified as Investment Cash Flows	(11.86)	(7.51)
3 (Profit) / Loss on sale / relinquishment of Investments	0.20	34.37
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	2,325.29	2,470.55
ADJUSTMENTS FOR:		
1 (Increase) / Decrease in Trade Receivables	(1,499.17)	(706.05)
2 (Increase) / Decrease in Other Assets	(409.90)	(729.60)
3 (Increase) / Decrease in Inventories	(269.13)	(59.49)
4 Increase / (Decrease) in Trade Payable	129.59	43.07
5 Increase / (Decrease) in Other Financial Liabilities	-	-
6 Increase / (Decrease) in Other Current Liabilities	(14.48)	10.63
7 Increase / (Decrease) in Provisions	(3.93)	-
8 Increase / (Decrease) in Other Non- Current Liabilities	-	-
CASH GENERATED FROM OPERATIONS	258.28	1,029.11
1 Income Taxes Paid	(928.21)	(41.60)
NET CASH FROM OPERATING ACTIVITIES	(669.93)	987.51
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
1 Payment for Property, Plant & Equipment	(1,035.55)	(1,198.75)
2 Payment for Capital Work In Progress	(357.82)	-
3 (Increase) / Decrease in Loans & Deposits	144.79	(218.30)
4 Sale proceeds of investments (net of expenses)	13.66	27.40
5 (Increase) / Decrease in Investments	(10.68)	(31.28)
6 Sale of Property, Plant & Equipments	-	6.75
7 Interest Received	11.86	7.51
NET CASH USED IN INVESTMENT ACTIVITIES	(1,233.74)	(1,406.67)
C. CASH FLOW FROM FINANCING ACTIVITIES		
1 Increase/(Decrease) in Working Capital from Bank	569.65	410.92
2 Increase/(Decrease) in Term Loans	219.20	18.89
3 Dividend Paid	(113.17)	-
4 Contribution from Non-Controlling Interest	-	4.80
5 Proceeds from Unsecured Loans	1,240.56	10.85
NET CASH FROM FINANCING ACTIVITIES	1,916.24	445.45
NET INCREASE IN CASH & CASH EQUIVALENTS	12.57	26.29
CASH AND CASH EQUIVALENTS (OPENING)	43.44	27.85
CASH AND CASH EQUIVALENTS (CLOSING)	56.01	54.14

For RKM & CO.
Chartered Accountants
Firm Registration No.: 108553W

(Mahish R. Malpani)
Partner
M. No. 121031
Surat, 31st October 2023



FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 31st October 2023





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, 2023 which are included in 'Unaudited Consolidated Financial Results for the Quarter and Six Months Ended September 30, 2023, 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 30th October, 2023, whose interim financial information reflect total assets of Rs. 826.20 lakhs and net assets of Rs. 338.83 Lakhs as at September 30, 2023 and total revenue of Rs. NIL, total net Loss after tax and total comprehensive Loss of Rs. (32.70) Lakhs and Rs. (32.70) Lakhs for the quarter and six months ended September 30, 2023, respectively, as considered in the consolidated unaudited financial results.

For RKM & CO.
Chartered Accountants
Firm Registration No.: 108553W



Manish Malpani

(Manish R. Malpani)
Partner

Membership No. 121031
UDIN: 23121031BGUKSK7639

Surat, 31st October, 2023