

## BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC083577

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## Statement of Unaudited Standalone Financial Result for the Quarter and Nine months ended on 31st December, 2018

₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>						
I Revenue From Operations	2710.84	2526.79	2113.40	7124.58	5381.94	7273.92
II Other Income	0.11	14.32	-	14.44	5.49	24.84
III <b>Total Income (I+II)</b>	<b>2710.95</b>	<b>2541.10</b>	<b>2113.40</b>	<b>7139.02</b>	<b>5387.43</b>	<b>7298.76</b>
<b>IV EXPENSES</b>						
Cost of materials consumed	676.13	628.16	590.19	1700.44	1364.51	2027.81
Purchases of Stock-in-Trade	846.05	530.58	46.07	1598.75	91.58	174.49
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(56.66)	(47.37)	(5.74)	(174.73)	(32.41)	(128.06)
Excise duty	-	-	128.49	-	128.49	128.49
Employers benefits expense	236.51	210.92	204.45	660.13	595.63	834.94
Finance costs	90.59	78.47	80.54	242.61	215.60	317.33
Depreciation and amortization expense	83.74	80.36	73.73	243.44	215.56	296.58
Other expenses	785.43	981.38	806.65	2630.56	2289.15	3046.87
<b>Total expenses (IV)</b>	<b>2661.79</b>	<b>2462.50</b>	<b>1924.37</b>	<b>6901.20</b>	<b>4858.11</b>	<b>6700.45</b>
V Profit/(loss) before exceptional items and tax (I-IV)	49.16	78.60	189.03	237.82	519.32	598.30
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	49.16	78.60	189.03	237.82	519.32	598.30
Tax expense:						
VIII (1) Current tax	-	19.65	56.74	110.42	159.98	187.28
(2) Deferred tax	1.26	2.22	5.75	(56.68)	11.71	11.28
IX Profit (Loss) for the period from continuing operations (VII-VIII)	47.91	56.74	126.54	184.08	347.63	399.74
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)	47.91	56.74	126.54	184.08	347.63	399.74
<b>XIV Other Comprehensive Income</b>						
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)	47.91	56.74	126.54	184.08	347.63	399.74
<b>XVI Earnings per equity share (for continuing operation):</b>						
(1) Basic	0.34	0.40	0.89	1.30	2.46	2.82
(2) Diluted	0.33	0.39	0.89	1.26	2.46	2.82
<b>XVII Earnings per equity share (for discontinued operation):</b>						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
<b>XVIII Earnings per equity share (for discontinued &amp; continuing operations)</b>						
(1) Basic	0.34	0.40	0.89	1.30	2.46	2.82
(2) Diluted	0.33	0.39	0.89	1.26	2.46	2.82



Neesal Sabar



**NOTES:-**

- 1 The above Unaudited Standalone Financial Results for the Quarter and Nine months ended 31st December, 2018 were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 13th February 2019.
- 2 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. The effect of the same has been given in Diluted EPS of the financial results.
- 3 (i) The Company has acquired a wholly owned Subsidiary, namely **Starbigbloc Building Material Private Limited** (Formerly known as *Hilltop Concrete Private Limited*) with effect from 25th October 2018.
  - (ii) The newly acquired Subsidiary is working at 90% capacity.
  - (iii) In terms of Regulation 33(3)(b)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is furnishing Standalone Financial Results for third quarter of the Financial year 2018-19 and in case of fourth quarter and year ended 31st March 2019, the Company shall furnish Consolidated Results.
- 4 The Company has not made any provision for income tax in the Current quarter as sufficient provision had been done till six months ended 30th September 2018.
- 5 The Company has only one segment (AAC Block), therefore segment reporting is not applicable.
- 6 The Figures of quarter ended on 31st December, 2018 are the balancing figures between year to date (Nine months) figures up to the third quarter ended on 31st December, 2018 and published unaudited figures in respect of the half year ended on 30th September, 2018.
- 7 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

Place: Surat  
Date: 13th February 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 unaudited financial results of **BIGBLOC CONSTRUCTION LIMITED** ('the Company') for the quarter and nine months ended December 31, 2018 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2018' (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. 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 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

Surat, 13th February, 2019