



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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NXTBLOC
Autoclaved Aerated Concrete Blocks

Date: 19th January, 2021

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
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SUB: OUTCOME OF BOARD MEETING HELD ON 19TH JANUARY, 2021

Ref: Unaudited Standalone and Consolidated Financial Result for the third Quarter ended on 31st December, 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 19th January, 2021, considered, approved and taken on record the Unaudited Standalone and Consolidated Financial Results for the third Quarter and Nine Months ended 31st December, 2020.

We are enclosing herewith a copy of Unaudited Standalone and Consolidated Financial Result along with Limited Review Report thereon for the third quarter and Nine Months ended on 31st December, 2020.

The meeting of the Board of Directors of the Company commenced at 11:30 A.M. and concluded at **01:30** 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
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Statement of Unaudited Standalone Financial Result for the Quarter and Nine months ended on 31st December, 2020

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	2124.29	915.54	2115.94	3279.98	6226.34	8052.36
II Other Income	73.24	40.25	9.78	133.36	37.27	94.71
III Total Income (I+II)	2197.53	955.79	2125.72	3413.33	6262.61	8177.10
EXPENSES						
Cost of materials consumed	767.19	353.94	844.19	1213.64	2305.45	2998.57
Purchases of Stock-in-Trade	188.82	104.16	184.60	339.04	570.65	676.60
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(20.55)	(14.49)	(22.85)	(18.56)	7.15	(33.54)
Employee benefits expense	194.03	102.45	217.30	372.01	656.52	891.08
Finance costs	70.55	70.48	63.14	209.97	207.55	287.95
Depreciation and amortization expense	94.30	90.21	94.89	275.75	278.29	357.73
Other expenses	824.56	354.40	730.72	1294.82	2194.15	2823.86
Total expenses (IV)	2118.79	1061.13	2112.38	3688.66	6219.72	8089.44
V Profit(loss) before exceptional items and tax (I-IV)	78.74	(105.33)	13.34	(275.33)	42.89	77.66
VI Exceptional items	-	-	-	-	-	-
VII Profit(loss) before tax (V-VI)	78.74	(105.33)	13.34	(275.33)	42.89	77.66
VIII Tax expense:						
(1) Current tax	4.66	-	6.75	4.66	19.76	40.30
(2) Deferred tax	15.69	(1.74)	0.02	9.69	(35.57)	(33.85)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	58.39	(103.59)	6.57	(280.58)	58.71	71.11
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)	58.39	(103.59)	6.57	(280.58)	58.71	71.11
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)	58.39	(103.59)	6.57	(280.58)	58.71	71.11
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.41	(0.73)	0.05	(2.05)	0.41	0.50
(2) Diluted	0.41	(0.73)	0.05	(2.05)	0.41	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	0.41	(0.73)	0.05	(2.05)	0.41	0.50
(2) Diluted	0.41	(0.73)	0.05	(2.05)	0.41	0.50



NOTES:-

- 1 The above Unaudited Standalone Financial Results for the Quarter and Nine months ended 31st December, 2020 were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 19th January 2021.
- 2 The Company has only one segment (AAC Block), therefore segment reporting is not applicable.
- 3 The Figures of quarter ended on 31st December, 2020 are the balancing figures between year to date (Nine months) figures up to the third quarter ended on 31st December, 2020 and published unaudited figures in respect of the half year ended on 30th September, 2020.
- 4 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

Place: Surat
Dt: 19/01/2021



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, 2020 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2020 (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)
Partner

Membership No. 121031
UDIN: 21121031AAAABC5330



Surat, 19th January 2021

BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC063577

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 Consolidated Financial Result for the Quarter and Nine months ended on 31st December, 2020

(₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	3455.21	2175.99	3069.67	6325.02	8909.44	11679.22
II Other income	24.81	24.35	9.51	51.98	37.63	32.70
III Total income (I+II)	3480.02	2200.35	3079.18	6377.00	8947.07	11911.92
IV EXPENSES						
Cost of materials consumed	1405.28	897.01	1304.29	2576.55	3586.45	4730.17
Purchases of Stock-in-Trade	83.38	55.97	71.89	151.45	210.31	278.67
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(15.03)	(9.50)	(34.46)	(8.92)	(4.46)	(63.53)
Employee benefits expense	312.78	209.37	303.60	646.36	931.32	1274.82
Finance costs	118.41	112.53	103.34	341.88	324.70	443.61
Depreciation and amortization expense	132.06	125.55	124.30	382.80	365.39	477.08
Other expenses	1274.28	797.25	1157.58	2371.37	3427.38	4625.91
Total expenses (IV)	3311.16	2188.48	3030.54	6461.50	8541.13	11786.38
V Profit/(loss) before exceptional items and tax (I-IV)	178.87	14.87	49.14	(84.49)	106.13	145.54
VI Exceptional items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	178.87	14.87	49.14	(84.49)	106.13	145.54
VIII Tax expense:						
(1) Current tax	4.66	-	6.75	4.66	19.75	40.36
(2) Deferred tax	15.69	(1.74)	0.02	9.59	(35.57)	(140.73)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	158.52	16.61	42.37	(98.75)	121.95	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)	158.52	16.61	42.37	(98.75)	121.95	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)	158.52	16.61	42.37	(98.75)	121.95	245.90
XVI Earnings per equity share (for continuing operation):						
(1) Basic	1.12	0.12	0.30	(0.70)	0.86	1.74
(2) Diluted	1.12	0.12	0.30	(0.70)	0.86	1.74
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	1.12	0.12	0.30	(0.70)	0.86	1.74
(2) Diluted	1.12	0.12	0.30	(0.70)	0.86	1.74



NOTES:-

- 1 The above Unaudited Consolidated Financial Results for the Quarter and Nine months ended 31st December, 2020 were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 19th January 2021.
- 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 Company has only one segment (AAC Block), therefore segment reporting is not applicable.
- 4 The Figures of quarter ended on 31st December, 2020 are the balancing figures between year to date (Nine months) figures up to the third quarter ended on 31st December, 2020 and published unaudited figures in respect of the half year ended on 30th September, 2020.
- 5 Figures of previous period have been regrouped/ reclassified wherever necessary to facilitate comparison.

Place: Surat
Dt. 19/01/2021



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 and Nine Months ended December 31, 2020 which are included in 'Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2020 (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)
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: 21121031AAAABD8834

Surat, 19th January 2021