



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: 12/12/2024

To,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, BLOCK G,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400051
Symbol: BIGBLOC
ISIN : INE412U01025

Dear Sir/Madam,

SUB: Resubmission of Financial Results for the quarter and Half Year ended 30th September, 2024

Pursuant to the email received from NSE on December 11, 2024 regarding resubmission of financial results dated November 14, 2024 we are resubmitting the copy of Financial Results for the quarter and Half Year ended 30th September, 2024 along with Limited Review Report, in machine readable format.

The meeting of the Board of Directors was held on November 14, 2024(commenced at 1:00 P.M. and concluded at 3:00 P.M.)

You are requested to take the above on record.

Thanking You,

Yours Faithfully,
For BIGBLOC CONSTRUCTION LIMITED



Neha Dugar
Company Secretary and Compliance Officer
ICSI Membership No.: A36290

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, 2024, which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 2024, 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.*



RKM & CO.

Chartered Accountants

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: 24121031BKDCUE5854

Surat, 14th November, 2024

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 2024

(₹ in Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	1457.66	1611.81	2884.19	3069.47	5818.26	10687.33
II Other Income	137.03	37.58	75.88	174.61	118.44	358.30
III Total Income (I+II)	1594.69	1649.39	2960.07	3244.08	5936.71	11045.63
EXPENSES						
Cost of materials consumed	13.54	258.98	848.00	272.52	1812.65	3050.82
Purchases of Stock-in-Trade	943.19	386.04	422.71	1329.24	585.59	1228.37
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	56.14	47.48	(122.41)	103.63	(105.49)	(227.90)
Employee benefits expense	137.93	168.69	237.29	306.62	477.16	977.99
Finance costs	127.47	136.80	107.22	264.27	208.17	453.31
Depreciation and amortization expense	73.19	96.94	115.95	170.13	222.64	474.71
Other expenses	506.46	602.71	874.34	1109.17	1846.34	3605.58
Total expenses (IV)	1857.93	1697.65	2483.11	3555.58	5047.06	9562.88
V Profit/(loss) before exceptional items and tax (III- IV)	(263.23)	(48.27)	476.96	(311.50)	889.65	1482.75
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(263.23)	(48.27)	476.96	(311.50)	889.65	1482.75
VIII Tax expense:						
(1) Current tax	6.45	16.82	97.34	23.26	204.71	374.52
(2) Deferred tax	16.20	(7.36)	(0.01)	8.84	(3.46)	5.18
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(285.89)	(57.72)	379.63	(343.60)	688.41	1103.05
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)	(285.89)	(57.72)	379.63	(343.60)	688.41	1103.05
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	-	-	-	-	-	(9.56)
(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)	(285.89)	(57.72)	379.63	(343.60)	688.41	1093.49
XVI Earnings per equity share (for continuing operation):						
(1) Basic	(0.20)	(0.04)	0.27	(0.24)	0.49	0.78
(2) Diluted	(0.20)	(0.04)	0.27	(0.24)	0.49	0.78
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	(0.20)	(0.04)	0.27	(0.24)	0.49	0.78
(2) Diluted	(0.20)	(0.04)	0.27	(0.24)	0.49	0.78



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 14th November 2024.
- 2 The plant at Umargaon is under a pre-planned and temporary technology upgradation related shutdown since 18th May 2024. However, overheads like salaries, utilities, interest etc are being incurred. Further there has been loss on sale of old fixed assets to the tune of Rs 49.91 lakhs.
- 3 The Company had issued 1:1 bonus shares during the quarter. EPS for all periods has been adjusted to that effect.
- 4 The Company has only one segment (Building materials), therefore segment reporting is not applicable.
- 5 The figures of quarter ended on 30th September, 2024 are the balancing figures between year to date (six months) figures up to the second quarter ended on 30th September, 2024 and published unaudited figures in respect of the quarter ended on 30th June, 2024.
- 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)
Partner
M. No. 121031
Surat, 14th November 2024



FOR BIGBLOC CONSTRUCTION LIMITED

Mohit Saboo
Director and CFO
(DIN:02357431)
Surat, 14th November 2024



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 STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr No.	Particulars	As at 30th September 2024 (Unaudited)	As at 31st March 2024 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	5275.64	5311.78
	(b) Capital Work-in-Progress	1,043.25	100.99
	(c) Other Intangible Assets	26.91	31.50
	(d) Financial Assets		
	(i) Investments	2480.54	2088.37
	(ii) Loans	3081.65	2551.67
	(iii) Other Financial Assets	52.91	49.61
	(e) Other Non-Current Assets	46.14	62.41
	Total Non-Current Assets	12007.04	10196.34
2	Current Assets		
	(a) Inventories	818.45	906.43
	(b) Financial Assets		
	(i) Trade Receivables	2296.32	2653.82
	(ii) Cash & Cash Equivalents	30.78	16.70
	(iii) Other Bank Balances	1.15	1.15
	(iv) Loans	-	51.03
	(c) Other Current Assets	343.89	538.23
	Total Current Assets	3490.59	4167.36
	Total Assets	15497.63	14363.69
	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	2831.52	1415.76
	(b) Other Equity	2761.26	4633.37
	Total Equity	5592.77	6049.13
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	4204.27	3314.34
	(b) Provisions	65.47	69.02
	(c) Deferred Tax Liabilities (net)	245.47	236.63
	(d) Other Non-Current Liabilities	1424.85	467.08
	Total Non-Current Liabilities	5940.06	4087.07
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3477.52	2873.47
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	82.93	185.43
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	221.87	564.31
	(iii) Other Financial liabilities	3.56	2.15
	(b) Other Current Liabilities	149.28	217.65
	(c) Provisions	12.80	12.80
	(d) Current Tax Liabilities	16.82	371.69
	Total Current Liabilities	3964.79	4227.49
	Total Liabilities	9904.85	8314.56
	Total Equity and Liabilities	15497.63	14363.69

For RKM & CO.

Chartered Accountants

Firm Registration No.: 108553W

(Manish R. Malpani)

Partner

M. No. 121031

Surat, 14th November 2024

FOR BIGBLOC CONSTRUCTION LIMITED

Mohit Saboo

Director and CFO

(DIN:02357431)

Surat, 14th November 2024

BIGBLOC CONSTRUCTION LIMITED

Standalone Cash Flow Statement for half year ended on 30th September, 2024

(₹ in Lakhs)

PARTICULARS	Half year ended 30th September, 2024	Half year ended 30th September, 2023
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra-ordinary items	(311.50)	889.65
ADJUSTMENTS FOR:		
1 Depreciation & Amortization	170.13	222.64
2 Finance Cost	264.27	208.17
3 Loss on Sale of Fixed Assets	49.91	-
4 Interest Received Classified as Investment Cash Flows	(149.78)	(73.70)
5 Deemed guarantee commission income	-	(23.33)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	23.02	1,223.44
ADJUSTMENTS FOR:		
1 (Increase) / Decrease in Trade Receivables	357.50	(731.47)
2 (Increase) / Decrease in Other Assets	(169.62)	(159.36)
3 (Increase) / Decrease in Inventories	87.98	(56.71)
4 Increase / (Decrease) in Trade Payable	(444.93)	(194.86)
5 Increase / (Decrease) in Other Financial Liabilities	(92.71)	(160.88)
6 Increase / (Decrease) in Other Current Liabilities	(68.37)	(48.43)
7 Increase / (Decrease) in Provisions	(3.56)	(1.77)
8 Increase / (Decrease) in Other Non- Current Liabilities	1,040.61	-
CASH GENERATED FROM OPERATIONS	729.92	(130.02)
1 Income Taxes Paid	(1.20)	(367.18)
NET CASH FROM OPERATING ACTIVITIES	728.72	(497.20)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
1 Payment for Property, Plant & Equipment	(1,220.32)	(697.97)
2 Sale of Property, Plant & Equipments	98.74	-
3 (Increase) / Decrease in Loans & Deposits	(478.95)	(751.82)
4 (Increase) / Decrease in Investments	(475.00)	-
5 Interest Received	149.78	73.70
NET CASH USED IN INVESTMENT ACTIVITIES	(1,925.74)	(1,376.09)
C. CASH FLOW FROM FINANCING ACTIVITIES		
1 Increase/(Decrease) in Working Capital from Bank	(121.99)	14.27
2 Increase/(Decrease) in Term Loans	1,078.18	436.85
3 Finance Cost	(264.27)	(208.17)
4 Dividend Paid	(112.75)	(113.17)
5 Proceeds from Unsecured Loans	631.92	1,750.47
NET CASH FROM FINANCING ACTIVITIES	1,211.10	1,880.25
NET INCREASE IN CASH & CASH EQUIVALENTS	14.08	6.95
CASH AND CASH EQUIVALENTS (OPENING)	16.70	22.25
CASH AND CASH EQUIVALENTS (CLOSING)	30.78	29.20

For RKM & CO.

Chartered Accountants

Firm Registration No.: 108553W

Manish R. Malpani

(Manish R. Malpani)

Partner

M. No. 121031

Surat, 14th November 2024



FOR BIGBLOC CONSTRUCTION LIMITED

Mohit Saboo

Mohit Saboo

Director and CFO

(DIN:02357431)

Surat, 14th November 2024



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, 2024 which are included in 'Unaudited Consolidated Financial Results for the Quarter and Six Months Ended September 30, 2024, 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



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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 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.*



RKM & CO.

Chartered Accountants

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 13th November, 2024, whose interim financial information reflect total assets of Rs. 7867.48 lakhs and net assets of Rs. 235.59 Lakhs as at September 30, 2024 and total revenue of Rs. 301.40 Lakhs, total net Loss after tax and total comprehensive Loss of Rs. (722.67) Lakhs and Rs. (722.67) Lakhs for the six months ended September 30, 2024, respectively, as considered in the consolidated unaudited financial results.

For RKM & CO.

Chartered Accountants

Firm Registration No.: 108553W



Manish R. Malpani

(Manish R. Malpani)

Partner

Membership No. 121031

UDIN: 24121031BKDCUF2024

Surat, 14th November, 2024

BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC083577

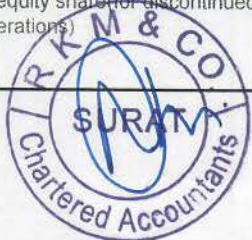
Regd. Off: Office No. 908, 9th Floor, Rajhans Montessa, Dumas Road, Magdalla, Surat – 395007, Gujarat

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

Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2024

(₹ in Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	5165.87	5157.01	5890.23	10322.88	11377.37	24322.13
II Other Income	104.04	69.05	22.22	173.08	28.93	414.45
III Total Income (I+II)	5269.91	5226.06	5912.45	10495.96	11406.30	24736.58
EXPENSES						
Cost of materials consumed	1952.89	1971.59	2065.53	3924.48	3977.76	8606.56
Purchases of Stock-in-Trade	60.21	102.40	129.73	162.61	249.36	594.25
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(9.26)	25.89	(111.42)	16.63	(127.42)	(316.80)
Employee benefits expense	574.54	514.09	482.61	1088.63	954.72	2078.05
Finance costs	357.85	291.43	225.04	649.27	442.71	884.26
Depreciation and amortization expense	324.54	309.14	258.78	633.69	494.83	1034.22
Other expenses	1820.85	1578.41	1837.49	3399.25	3572.21	7744.84
Total expenses (IV)	5081.61	4792.95	4887.76	9874.56	9564.18	20625.39
V Profit/(loss) before exceptional items and tax (III- IV)	188.30	433.11	1024.69	621.41	1,842.13	4,111.19
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	188.30	433.11	1024.69	621.41	1,842.13	4,111.19
VIII Tax expense:						
(1) Current tax	195.15	177.80	263.66	372.95	546.20	974.19
(2) Deferred tax	(25.82)	(48.00)	8.93	(73.82)	(46.25)	68.17
IX Profit (Loss) for the period from continuing operations (VII-VIII)	18.97	303.31	752.10	322.28	1,342.17	3,068.83
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)	18.97	303.31	752.10	322.28	1,342.17	3,068.83
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	2.38	10.84	5.07	13.22	10.16	19.30
(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	3.02	-	-	3.02	-	(11.56)
(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)	24.37	314.15	757.17	338.52	1,352.34	3,076.57
Net Profit attributable to :						
a) Owners of the Company	213.34	439.19	756.03	652.53	1,357.87	3,089.60
b) Non-Controlling Interest	(194.37)	(135.87)	(3.93)	(330.25)	(15.70)	(20.77)
Other Comprehensive Income attributable to :						
a) Owners of the Company	4.89	10.84	5.07	15.73	10.16	7.74
b) Non-Controlling Interest	0.51	-	-	0.51	-	-
Total Comprehensive Income attributable to :						
a) Owners of the Company	218.23	450.03	761.10	668.25	1,368.03	3,097.34
b) Non-Controlling Interest	(193.86)	(135.87)	(3.93)	(329.73)	(15.70)	(20.77)
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.15	0.31	0.53	0.46	0.96	2.18
(2) Diluted	0.15	0.31	0.53	0.46	0.96	2.18
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.15	0.31	0.53	0.46	0.96	2.18
(2) Diluted	0.15	0.31	0.53	0.46	0.96	2.18



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 14th November 2024.
- 2 The above Financial results include the results of following subsidiaries -
 - (a) Starbigbloc Building Material Limited (85.15%)
 - (b) Bigbloc Building Elements Private Limited (100%)
 - (b) Siam Cement Bigbloc Construction Technologies Private Limited (52%)
- 3 The plant of the Holding Company at Umargaon is under a pre-planned and temporary technology upgradation related shutdown since 18th May 2024. However, overheads like salaries, utilities, interest etc are being incurred. Further there has been loss on sale of old fixed assets to the tune of Rs 49.91 lakhs.
- 4 Average capacity utilisation of the three running plants was around 60%. The capacity utilisation at Starbigbloc Building Material Limited and Bigbloc Building Elements Private Limited for the second quarter was 76%. The capacity utilisation at Siam Cement Bigbloc Construction Technologies Private Limited was 16%. The capacity utilisation during this quarter was affected due to lower demand caused by torrential monsoon in the region.
- 5 Siam Cement Bigbloc Construction Technologies Private Limited has launched new products in the market under the brand name "ZMARTBUILD WALL by NXTBLOC". The plant has started recently and has been facing teething issues since it is a new product and there are no similar products in the market. Loss of the Subsidiary for the quarter included in above results was Rs 439.59 lakhs.
- 6 This new product requires various approvals and certifications like fire testing, noise insulation certification etc. The Company has already applied for these certificates and they shall be received shortly as tests have already been conducted at IIT and ARAI (Automotive Research Association of India).
- 7 The Company had issued 1:1 bonus shares during the quarter. EPS for all periods has been adjusted to that effect.
- 8 The Subsidiary, Starbigbloc Building Material Limited has diluted 14.85% of its Equity at a premium. The Capital reserve on the same has been taken in Consolidated Financial Statements through Other Equity.
- 9 The Company has only one segment (Building materials), therefore segment reporting is not applicable.
- 10 The figures of quarter ended on 30th September, 2024 are the balancing figures between year to date (six months) figures up to the second quarter ended on 30th September, 2024 and published unaudited figures in respect of the quarter ended on 30th June, 2024.
- 11 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, 14th November 2024



FOR BIGBLOC CONSTRUCTION LIMITED

Mohit Saboo

Mohit Saboo
Director and CFO
(DIN:02357431)
Surat, 14th November 2024



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 CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr No.	Particulars	As at 30th September 2024 (Unaudited)	As at 31st March 2024 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	20235.31	16649.80
	(b) Capital Work-in-Progress	1,650.01	1839.49
	(c) Goodwill on Consolidation	539.09	539.09
	(d) Other Intangible Assets	39.67	44.65
	(e) Financial Assets		
	(i) Investments	71.57	54.07
	(ii) Other Financial Assets	350.51	337.42
	(f) Other Non-Current Assets	321.14	126.29
	Total Non-Current Assets	23207.29	19590.81
2	Current Assets		
	(a) Inventories	1756.13	1610.54
	(b) Financial Assets		
	(i) Trade Receivables	5859.47	5219.91
	(ii) Cash & Cash Equivalents	1291.42	83.47
	(iii) Other Bank Balances	5.15	1.15
	(iv) Loans	406.08	263.45
	(c) Other Current Assets	2061.53	2588.84
	Total Current Assets	11379.78	9767.35
	Total Assets	34587.07	29358.16
	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	2831.52	1415.76
	(b) Other Equity	10396.27	8987.04
		13227.78	10402.79
	Non-Controlling Interest	1,235.75	459.97
	Total Equity	14463.53	10862.76
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	12193.71	10072.79
	(b) Provisions	97.95	99.00
	(c) Deferred Tax Liabilities (net)	303.78	377.61
	(d) Other Non-Current Liabilities	4.00	2.00
	Total Non-Current Liabilities	12599.44	10551.39
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4795.84	4178.21
	(ii) Trade Payables	1946.73	2379.46
	(iii) Other Financial liabilities	3.56	2.15
	(b) Other Current Liabilities	404.82	422.42
	(c) Provisions	14.61	14.53
	(d) Current Tax Liabilities	358.53	947.24
	Total Current Liabilities	7524.10	7944.01
	Total Liabilities	20123.54	18495.40
	Total Equity and Liabilities	34587.07	29358.16

For RKM & CO.

Chartered Accountants

Firm Registration No.: 108553W

(Manish R. Malpani)
Partner

M. No. 121031

Surat, 14th November 2024

FOR BIGBLOC CONSTRUCTION LIMITED

Mohit Saboo
Director and CFO
(DIN:02357431)

Surat, 14th November 2024

BIGBLOC CONSTRUCTION LIMITED

Consolidated Cash Flow Statement for half year ended on 30th September, 2024

PARTICULARS	Half year ended 30th September, 2024	Half year ended 30th September, 2023
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra-ordinary items	621.41	1,842.13
ADJUSTMENTS FOR:		
1 Depreciation & Amortization	633.69	494.83
2 Finance Cost	649.27	442.71
3 Interest Received Classified as Investment Cash Flows	(13.24)	(11.86)
4 (Profit) / Loss on sale / relinquishment of Fixed Assets	48.64	-
5 Provision for Employee Benefits through OCI	3.02	-
6 (Profit) / Loss on sale / relinquishment of Investments	(1.91)	0.20
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,940.88	2,768.00
ADJUSTMENTS FOR:		
1 (Increase) / Decrease in Trade Receivables	(639.56)	(1,499.17)
2 (Increase) / Decrease in Other Assets	216.49	(409.90)
3 (Increase) / Decrease in Inventories	(145.59)	(269.13)
4 Increase / (Decrease) in Trade Payable	(432.73)	129.59
5 Increase / (Decrease) in Other Financial Liabilities	1.41	-
6 Increase / (Decrease) in Other Current Liabilities	(17.60)	(14.48)
7 Increase / (Decrease) in Provisions	(0.96)	(3.93)
8 Increase / (Decrease) in Other Non- Current Liabilities	2.00	-
CASH GENERATED FROM OPERATIONS	924.34	700.99
1 Income Taxes Paid	(845.70)	(928.21)
NET CASH FROM OPERATING ACTIVITIES	78.64	(227.22)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
1 Payment for Property, Plant & Equipment	(4,179.36)	(1,393.37)
2 (Increase) / Decrease in Loans & Deposits	(159.72)	144.79
3 Sale proceeds of investments (net of expenses)	16.77	13.66
4 (Increase) / Decrease in Investments	(19.14)	(10.68)
5 Sale of Property, Plant & Equipments	105.99	-
6 Interest Received	13.24	11.86
NET CASH USED IN INVESTMENT ACTIVITIES	(4,222.22)	(1,233.74)
C. CASH FLOW FROM FINANCING ACTIVITIES		
1 Increase/(Decrease) in Working Capital from Bank	(95.07)	569.65
2 Increase/(Decrease) in Term Loans	2,039.12	219.20
3 Contribution from Non-Controlling Interest	3,375.00	-
4 Dividend Paid	(112.75)	(113.17)
5 Finance Cost	(649.27)	(442.71)
6 Increase/(Decrease) in Unsecured Loans	794.51	1,240.56
NET CASH FROM FINANCING ACTIVITIES	5,351.53	1,473.53
NET INCREASE IN CASH & CASH EQUIVALENTS	1,207.95	12.57
CASH AND CASH EQUIVALENTS (OPENING)	83.47	43.44
CASH AND CASH EQUIVALENTS (CLOSING)	1,291.42	56.01

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

(Signature)
(Manish R. Malpani)
Partner
M. No. 121031
Surat, 14th November 2024



FOR BIGBLOC CONSTRUCTION LIMITED

(Signature)

Mohit Saboo
Director and CFO
(DIN:02357431)
Surat, 14th November 2024

