



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: 14/02/2025

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

Dear Sir / Madam,

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular no. 20250102-4 dated January 2, 2025, and NSE Circular no. NSE/CML/2025/02 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

You are requested to take the above information on your records.

Thanking You

Yours Faithfully,

For **BIGBLOC CONSTRUCTION LIMITED**

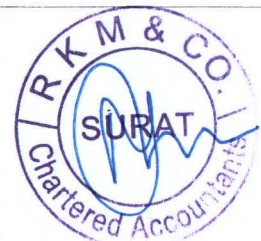


Neha Dugar
Company Secretary and Compliance
Officer ICSI Membership No.: A36290

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 nine months ended December 31, 2024 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2024 (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 for nine months period ended on 31st December 2024. 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*



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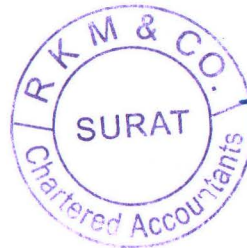
Chartered Accountants

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 Malpani
(Manish R. Malpani)

Partner

Membership No. 121031

UDIN: 25121031BMLMXS1383

Surat, 14th February 2025

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 Nine months ended 31st December 2024

(₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	1589.78	1457.66	2506.83	4659.25	8325.09	10687.33
II Other Income	260.12	137.03	48.94	434.73	167.38	358.30
III Total Income (I+II)	1849.90	1594.69	2555.77	5093.98	8492.47	11045.63
EXPENSES						
IV Cost of materials consumed	252.47	13.54	565.24	524.99	2377.88	3050.82
Purchases of Stock-in-Trade	564.46	943.19	427.43	1893.69	1013.01	1228.37
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(37.01)	56.14	(29.01)	66.61	(134.50)	(227.90)
Employee benefits expense	178.72	137.93	244.56	485.35	721.72	977.99
Finance costs	238.86	127.47	113.92	503.13	322.09	453.31
Depreciation and amortization expense	146.61	73.19	123.30	316.74	345.94	474.71
Other expenses	684.95	506.46	684.51	1794.12	2530.85	3605.58
Total expenses (IV)	2029.06	1857.93	2129.94	5584.64	7176.99	9562.88
V Profit/(loss) before exceptional items and tax (III- IV)	(179.16)	(263.23)	425.83	(490.66)	1,315.48	1482.75
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(179.16)	(263.23)	425.83	(490.66)	1,315.48	1482.75
VIII Tax expense:						
(1) Current tax	-	6.45	96.91	23.26	301.62	374.52
(2) Deferred tax	(168.55)	16.20	7.98	(159.72)	4.52	5.18
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(10.61)	(285.89)	320.93	(354.21)	1,009.34	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)	(10.61)	(285.89)	320.93	(354.21)	1,009.34	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)	(10.61)	(285.89)	320.93	(354.21)	1,009.34	1093.49
XVI Earnings per equity share (for continuing operation):						
(1) Basic	(0.01)	(0.20)	0.23	(0.25)	0.71	0.78
(2) Diluted	(0.01)	(0.20)	0.23	(0.25)	0.71	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	(0.01)	(0.20)	0.23	(0.25)	0.71	0.78
(2) Diluted	(0.01)	(0.20)	0.23	(0.25)	0.71	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 February 2025.
- 2 The plant at Umargaon had been under a pre-planned and temporary technology upgradation related shutdown since 18th May 2024. The same is now complete. The Plant had begun operations from 16th Oct 2024. The capacity utilisation for third quarter was around 41%.
- 3 The Company has only one segment (Building materials), therefore segment reporting is not applicable.
- 4 The Figures of quarter ended on 31st December, 2024 are the balancing figures between year to date (Nine months) figures up to the third quarter ended on 31st December, 2024 and published unaudited figures in respect of the half year ended on 30th September, 2024.
- 5 Figures of previous periods 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 February 2025

FOR BIGBLOC CONSTRUCTION LIMITED


Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 14th February 2025



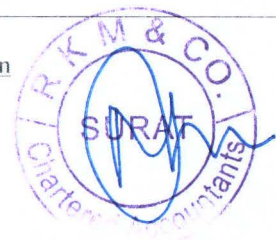
RKM & CO.

Chartered Accountants

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 subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and Nine Months ended December 31, 2024 which are included in 'Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2024 (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



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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 for nine months period ended on 31st December, 2024. 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.*



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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 08th February, 2025, whose interim financial information reflect total revenue of Rs. 556.05 Lakhs for the nine months ended December 31, 2024; total net Loss after tax and total comprehensive Loss of Rs. (1190.48) Lakhs for the nine months ended December 31, 2024, 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: 25121031BMLMXT5038

Surat, 14th February 2025

BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC083577

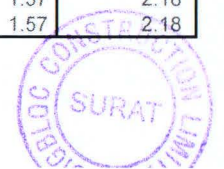
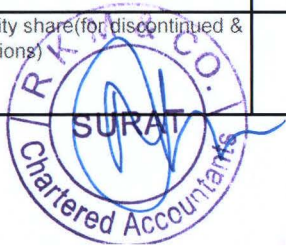
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Ph: 0261-2463262/63 Email : bigblockconstructionltd@gmail.com

Unaudited Consolidated Financial Results for the Quarter and Nine months ended 31st December 2024

(₹ in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations	5682.45	5165.87	6149.35	16005.33	17526.73	24322.13
II Other Income	116.23	104.04	3.16	289.31	32.09	414.45
III Total Income (I+II)	5798.68	5269.91	6152.52	16294.65	17558.82	24736.58
IV EXPENSES						
Cost of materials consumed	1999.81	1952.89	2175.15	5924.29	6152.91	8606.56
Purchases of Stock-in-Trade	260.27	60.21	156.26	422.88	405.62	594.25
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(82.37)	(9.26)	(41.60)	(65.75)	(169.02)	(316.80)
Employee benefits expense	650.94	574.54	535.69	1739.57	1490.41	2078.05
Finance costs	450.22	357.85	206.50	1099.50	649.21	884.26
Depreciation and amortization expense	411.38	324.54	267.53	1045.06	762.36	1034.22
Other expenses	2242.41	1820.85	1714.27	5641.67	5286.48	7744.84
Total expenses (IV)	5932.66	5081.61	5013.79	15807.22	14577.97	20625.39
V Profit/(loss) before exceptional items and tax (III- IV)	(133.98)	188.30	1138.73	487.43	2,980.86	4,111.19
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(133.98)	188.30	1138.73	487.43	2,980.86	4,111.19
VIII Tax expense:						
(1) Current tax	113.84	195.15	232.04	486.79	778.24	974.19
(2) Deferred tax	(276.75)	(25.82)	44.70	(350.58)	(1.55)	68.17
IX Profit (Loss) for the period from continuing operations (VII-VIII)	28.93	18.97	861.99	351.21	2,204.17	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)	28.93	18.97	861.99	351.21	2,204.17	3,068.83
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	(12.24)	2.38	5.78	0.98	15.94	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	(1.42)	3.02	-	1.61	-	(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)	15.28	24.37	867.77	353.79	2,220.11	3,076.57
Net Profit attributable to :						
a) Owners of the Company	217.83	213.34	866.13	870.35	2,224.00	3,089.60
b) Non-Controlling Interest	(188.89)	(194.37)	(4.14)	(519.14)	(19.83)	(20.77)
Other Comprehensive Income attributable to :						
a) Owners of the Company	(13.33)	4.89	5.78	2.40	15.94	7.74
b) Non-Controlling Interest	(0.33)	0.51	-	0.18	-	-
Total Comprehensive Income attributable to :						
a) Owners of the Company	204.50	218.23	871.90	872.75	2,239.94	3,097.34
b) Non-Controlling Interest	(189.23)	(193.86)	(4.14)	(518.96)	(19.83)	(20.77)
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.15	0.15	0.61	0.61	1.57	2.18
(2) Diluted	0.15	0.15	0.61	0.61	1.57	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	0.15	0.61	0.61	1.57	2.18
(2) Diluted	0.15	0.15	0.61	0.61	1.57	2.18



NOTES:-

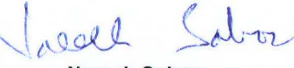
- 1 The above Unaudited Consolidated Financial Results were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 14th February 2025.
- 2 The above Financial results include the results of following subsidiaries -
 - (a) Starbigbloc Building Material Limited (85.15%)
 - (b) Bigbloc Building Elements Private Limited (100%)
 - (b) Siam Cement Bigbloc Construction Technologies Private Limited (52%)
- 3 Average capacity utilisation for the second quarter was around 53%. The capacity utilisation at Starbigbloc Building Material Limited was 75% and Bigbloc Building Elements Private Limited was 68%. The capacity utilisation at Siam Cement Bigbloc Construction Technologies Private Limited was 11%. The capacity utilisation during this quarter was affected by lower demand due to Diwali festival and Elections in Maharashtra.
- 4 The Company had introduced a new product "ZMARTBUILD WALL by NXTBLOC" through its JV Company Siam Cement Bigbloc Construction Technologies Private Limited. Capacity utilization in JV was 11% as we had recently received product test certificates from IIT as this is a new product for Indian markets. SCG Bigbloc is the only company in India which can supply 20 feet wall which was previously being imported from other countries. The loss of the JV Company included in above results was Rs 1190.49 lakhs for the period ended 31st December 2024.
- 5 The Company has only one segment (Building materials), therefore segment reporting is not applicable.
- 6 The Figures of quarter ended on 31st December, 2024 are the balancing figures between year to date (Nine months) figures up to the third quarter ended on 31st December, 2024 and published unaudited figures in respect of the half year ended on 30th September, 2024.
- 7 Figures of previous periods have been regrouped/ reclassified wherever necessary to facilitate comparison.

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

FOR BIGBLOC CONSTRUCTION LIMITED


Manish R. Malpani
Partner
M. No. 121031
Surat, 14th February 2025




Naresh Saboo
Managing Director
(DIN:00223350)
Surat, 14th February 2025





BIGBLOC CONSTRUCTION LIMITED

CIN NO. : L45200GJ2015PLC083577

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

(Ph.) : +91-2463262, 2463263

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- **STATEMENT OF DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUES, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONAL PLACEMENT ETC.-** Not Applicable for the quarter ended December 31, 2024
- **FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES** - Not Applicable for the Quarter ended December 31, 2024 as there is no default.
- **FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter)** - Not Applicable for the Quarter ended December 31, 2024.
- **STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)** - Not Applicable for the quarter ended December 31, 2024