



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

28th May, 2026

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,

Subject: Outcome of the Board Meeting held on 28th May, 2026

We would like to inform that the Board of Directors at its meeting held on 28th May, 2026, inter alia, considered and approved the following-

1. Audited Standalone and Consolidated Financial Results including, Statement of Assets and Liabilities and Cash Flow Statement for the quarter and year ended March 31, 2026.
We would like to inform you that Rajendra Sharma & Associates, Chartered Accountants, Statutory Auditors have issued their Audit Reports with unmodified opinion on Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended 31st March 2026, enclosed herewith.
Further, declaration that the Report of Statutory Auditors is with Unmodified Opinion, pursuant to regulation 33(3)(d) of SEBI LODR Regulations, 2015 is enclosed herewith.
2. Appointed M/s. GBN And Co. as Internal Auditors of the Company for the FY 2026-27

The detailed disclosure is enclosed herewith.

The Board Meeting commenced at 2:30 PM. and concluded at 3:00 PM.

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

Thanking You
Yours Faithfully,
For BIGBLOC CONSTRUCTION LIMITED,

Mohit Narayan Saboo
DIN: 02357431
Director and CFO



BIGBLOC CONSTRUCTION LIMITED

CIN: L45200GJ2015PLC083577

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

Ph: +91-261-2463262, 2463263 Email : bigblockconstruction@gmail.com Website: www.nxtbloc.in

Audited Standalone Financial Results for the Quarter and Year ended 31st March 2026

(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
INCOME					
I Revenue From Operations	2710.15	2256.48	2060.49	8849.92	6719.74
II Other Income	86.17	157.46	149.28	536.77	584.01
III Total Income (I+II)	2796.32	2413.95	2209.77	9386.68	7303.74
EXPENSES					
IV Cost of materials consumed	721.44	558.05	538.74	2504.36	1063.73
Purchases of Stock-in-Trade	640.21	455.85	433.15	1986.21	2326.85
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(42.16)	4.90	269.79	(104.90)	336.40
Employee benefits expense	256.86	254.79	190.08	931.99	675.43
Finance costs	174.05	219.87	232.79	824.05	735.93
Depreciation and amortization expense	127.50	130.20	139.04	514.96	455.78
Other expenses	1015.58	789.81	866.80	3271.28	2660.92
Total expenses (IV)	2893.49	2413.47	2670.40	9927.95	8255.04
V Profit/(loss) before exceptional items and tax (III- IV)	(97.17)	0.47	(460.63)	(541.26)	(951.29)
VI Exceptional Items	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(97.17)	0.47	(460.63)	(541.26)	(951.29)
VIII Tax expense:					
(1) Current tax	-	-	(16.82)	-	6.45
(2) Deferred tax	(24.93)	0.15	(68.03)	(127.61)	(227.75)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(72.24)	0.33	(375.78)	(413.65)	(730.00)
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)	(72.24)	0.33	(375.78)	(413.65)	(730.00)
XIV Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss	(2.28)	-	10.70	(2.28)	10.70
(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)	(74.51)	0.33	(365.09)	(415.93)	(719.30)
XVI Paid up Equity Share Capital (Face value of Shares of Rs 2/- each)	2,831.52	2,831.52	2,831.52	2,831.52	2,831.52
XVII Other Equity				1,969.64	2,385.57
XVIII Earnings per equity share (for continuing operation):					
(1) Basic	(0.05)	0.00	(0.27)	(0.29)	(0.52)
(2) Diluted	(0.05)	0.00	(0.27)	(0.29)	(0.52)
XIX Earnings per equity share (for discontinued operation):					
(1) Basic	-	-	-	-	-
(2) Diluted	-	-	-	-	-
XX Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	(0.05)	0.00	(0.27)	(0.29)	(0.52)
(2) Diluted	(0.05)	0.00	(0.27)	(0.29)	(0.52)

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NOTES:-

- 1 The above Audited 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 28th May 2026.
- 2 Capacity utilisation for the fourth quarter was around 81%.
- 3 The Company has only one segment (Building Materials), therefore segment reporting is not applicable.
- 4 The Financial results of the year ended 31st March, 2026 have been audited by the statutory auditors of the Company. The figures of the last quarter i.e. quarter ending 31st March, 2026 are balancing figures in respect of full financial year and published year to date figures upto third quarter of the current financial year.
- 5 Figures of previous periods have been regrouped/ reclassified wherever necessary to facilitate comparison.

**As per our Audit Report Attached
For RAJENDRA SHARMA & ASSOCIATES
Chartered Accountants
Firm Registration No.: 108390W**

**(Rajendra Ratanlal Sharma)
Partner
M. No. 044393
Surat, 28th May, 2026**

FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo

**Naresh Saboo
(Managing Director)
(DIN: 00223350)
Surat, 28th May, 2026**



BIGBLOC CONSTRUCTION LIMITED

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AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(₹ In Lakhs)

Sr No.	Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	5,894.42	6,241.54
	(b) Capital Work-in-Progress	-	74.78
	(c) Other Intangible Assets	15.29	22.32
	(d) Financial Assets		
	(i) Investments	3,183.22	2,598.22
	(ii) Loans	2,636.88	2,588.21
	(iii) Other Financial Assets	48.24	53.86
	(e) Deferred Tax Assets (net)	118.73	-
	(f) Other Non-Current Assets	-	9.26
	Total Non-Current Assets	11,896.78	11,588.20
2	Current Assets		
	(a) Inventories	624.66	593.10
	(b) Financial Assets		
	(i) Trade Receivables	2,401.84	2,327.96
	(ii) Cash & Cash Equivalents	13.23	9.44
	(iii) Other Bank Balances	1.30	1.23
	(iv) Loans	0.51	440.53
	(c) Other Current Assets	247.21	245.73
	Total Current Assets	3,288.75	3,617.99
	Total Assets	15,185.52	15,206.19
	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	2,831.52	2,831.52
	(b) Other Equity	1,969.64	2,385.57
	Total Equity	4,801.15	5,217.08
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	4,311.65	4,325.54
	(b) Provisions	76.03	61.25
	(c) Deferred Tax Liabilities (net)	-	8.88
	(d) Other Non-Current Liabilities	1,128.37	1,098.65
	Total Non-Current Liabilities	5,516.05	5,494.32
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4,024.05	3,644.61
	(ii) Trade Payables		
	enterprises and small enterprises; and	95.96	56.39
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	502.18	586.56
	(iii) Other Financial liabilities	2.92	3.82
	(b) Other Current Liabilities	227.42	190.51
	(c) Provisions	15.78	12.90
	(d) Current Tax Liabilities	-	-
	Total Current Liabilities	4,868.33	4,494.79
	Total Liabilities	10,384.37	9,989.11
	Total Equity and Liabilities	15,185.52	15,206.19

As per our Audit Report Attached
For RAJENDRA SHARMA & ASSOCIATES
Chartered Accountants
Firm Registration No.: 108390W

FOR BIGBLOC CONSTRUCTION LIMITED

(Rajendra Ratanlal Sharma)
Partner
M. No. 044393
Surat, 28th May, 2026

Naresh Saboo

Naresh Saboo
(Managing Director)
(DIN: 00223350)
Surat, 28th May, 2026



BIGBLOC CONSTRUCTION LIMITED

Standalone Cash Flow Statement for the year ended on 31st March, 2026

(₹ in Lakhs)

PARTICULARS	2025-26	2024-25
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra-ordinary items	(541.26)	(951.29)
ADJUSTMENTS FOR:		
1 Depreciation & Amortization	514.96	455.78
2 Finance Cost	824.05	735.93
3 Provision for doubtful debts	0.49	35.96
4 (Gain) / Loss on sale/disposal/scrapping of property, plant and equipment (net)	28.75	44.13
5 (Gain) / Loss On Sales of Shares	(0.00)	-
6 Gratuity Expenses classified as Other Comprehensive Income	(2.28)	10.70
7 Interest Received Classified as Investment Cash Flows	(247.70)	(259.69)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	577.01	71.51
ADJUSTMENTS FOR:		
1 (Increase) / Decrease in Trade Receivables	(74.37)	289.89
2 (Increase) / Decrease in Other Assets	(17.86)	(39.13)
3 (Increase) / Decrease in Inventories	(31.56)	313.33
4 Increase / (Decrease) in Trade Payable	(44.80)	(106.79)
5 Increase / (Decrease) in Other Financial Liabilities	(0.90)	1.68
6 Increase / (Decrease) in Other Current Liabilities	36.91	(27.14)
7 Increase / (Decrease) in Provisions	17.66	(7.68)
8 Increase / (Decrease) in Other Non- Current Liabilities	-	-
CASH GENERATED FROM OPERATIONS	462.09	495.67
1 Income Taxes Paid	22.00	(50.77)
NET CASH FROM OPERATING ACTIVITIES	484.09	444.91
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
1 Purchase of property, plant and equipment & intangible assets	(164.11)	(1,529.21)
2 (Increase) / Decrease in Capital Advance	9.26	53.15
3 Proceeds from sale of property, plant and equipment	49.34	134.92
4 (Increase) / Decrease in Loans & Deposits	391.28	(426.11)
5 Proceeds from sale of Investments	0.00	-
6 Investments made during the year	(585.00)	(974.93)
7 Interest Received	247.70	259.69
NET CASH USED IN INVESTMENT ACTIVITIES	(51.53)	(2,482.49)
C. CASH FLOW FROM FINANCING ACTIVITIES		
1 (Repayment)/proceeds from Working Capital from Bank	519.03	117.30
2 (Repayment)/proceeds from Term Loans	(513.88)	1,106.00
3 Finance Cost	(824.05)	(735.93)
4 Dividend Paid	-	(112.75)
5 Security Deposit from Subsidiary company	29.72	1,096.65
6 (Repayment)/proceeds from Unsecured Loans	360.41	559.04
NET CASH FROM FINANCING ACTIVITIES	(428.78)	2,030.32
NET INCREASE IN CASH & CASH EQUIVALENTS	3.78	(7.26)
CASH AND CASH EQUIVALENTS (OPENING)	9.44	16.70
CASH AND CASH EQUIVALENTS (CLOSING)	13.23	9.44

As per our Audit Report Attached
For RAJENDRA SHARMA & ASSOCIATES
Chartered Accountants
Firm Registration No.: 108390W

FOR BIGBLOC CONSTRUCTION LIMITED

(Rajendra Ratanlal Sharma)
Partner
M. No. 044393
Surat, 28th May, 2026

Naresh Saboo
(Managing Director)
(DIN: 00223350)
Surat, 28th May, 2026



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Audited Consolidated Financial Results for the Quarter and Year ended 31st March 2026

(₹ In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
INCOME					
I Revenue From Operations	8692.73	7281.46	6458.62	28341.63	22463.96
II Other Income	70.81	126.24	155.97	532.20	445.28
III Total Income (I+II)	8763.54	7407.70	6614.59	28873.83	22909.24
EXPENSES					
IV Cost of materials consumed	3842.25	2776.13	2632.02	12113.52	8556.31
Purchases of Stock-in-Trade	167.60	250.47	197.67	808.39	620.55
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(102.16)	(1.83)	(51.57)	(263.59)	(117.31)
Employee benefits expense	769.65	726.30	636.36	2798.83	2375.93
Finance costs	318.39	402.31	357.57	1508.91	1457.06
Depreciation and amortization expense	413.46	430.47	404.48	1672.08	1449.54
Other expenses	3379.53	2724.58	2469.27	11124.00	8110.94
Total expenses (IV)	8788.73	7308.43	6645.80	29762.14	22453.02
V Profit/(loss) before exceptional items and tax (III- IV)	(25.19)	99.27	(31.21)	(888.31)	456.22
VI Exceptional Items	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(25.19)	99.27	(31.21)	(888.31)	456.22
VIII Tax expense:					
(1) Current tax	78.88	82.43	110.70	252.50	597.49
(2) Deferred tax	(22.33)	(27.68)	(111.09)	(292.31)	(461.67)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(81.74)	44.52	(30.81)	(848.50)	320.40
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)	(81.74)	44.52	(30.81)	(848.50)	320.40
XIV Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss	15.85	4.39	11.14	23.04	13.72
(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)	(65.89)	48.91	(19.67)	(825.46)	334.12
Net Profit attributable to :					
a) Owners of the Company	89.35	182.24	101.40	(176.06)	961.11
b) Non-Controlling Interest	(171.09)	(137.72)	(132.21)	(672.44)	(640.71)
Other Comprehensive Income attributable to :					
a) Owners of the Company	14.52	4.07	11.11	21.17	13.23
b) Non-Controlling Interest	1.34	0.32	0.03	1.87	0.50
Total Comprehensive Income attributable to :					
a) Owners of the Company	103.86	186.31	112.51	(154.89)	974.34
b) Non-Controlling Interest	(169.75)	(137.40)	(132.18)	(670.57)	(640.22)
XVI Paid up Equity Share Capital (Face value of Shares of Rs 2/- each)	2,831.52	2,831.52	2,831.52	2,831.52	2,831.52
XVII Other Equity				10,922.05	11,076.94
XVIII Earnings per equity share (for continuing operation):					
(1) Basic	0.06	0.13	0.07	(0.12)	0.68
(2) Diluted	0.06	0.13	0.07	(0.12)	0.68
XIX Earnings per equity share (for discontinued operation):					
(1) Basic	-	-	-	-	-
(2) Diluted	-	-	-	-	-
XX Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	0.06	0.13	0.07	(0.12)	0.68
(2) Diluted	0.06	0.13	0.07	(0.12)	0.68



NOTES:-

- 1 The above Audited 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 28th May 2026.
- 2 The above Financial results include the results of following subsidiaries -
(a) Bigbloc Building Elements Private Limited (92.63%)
(b) Siam Cement Bigbloc Construction Technologies Private Limited (52%)
- 3 Pursuant to the Scheme of Amalgamation between Starbigbloc Building Material Ltd. (Transferor) with Bigbloc Building Elements Pvt. Ltd. (Transferee), sanctioned by the Hon'ble Regional Director (RD) vide order dated 28th April 2026 with appointed date of 01st April 2025, the operations of Starbigbloc Building Material Ltd. (SBML) stand merged with Bigbloc Building Elements Pvt. Ltd. (BBEPL) from the appointed date.
- 4 At the Consolidated Financial Statements level of the Group, the amalgamation is an intra-group reorganisation. Both BBEPL and SBML were already being consolidated by the company prior to the merger. Accordingly, the merger has not resulted in any change to the consolidated assets, liabilities, revenue, or expenses of the Group.
- 5 The swap ratio determined for issue of shares by BBEPL to the shareholders of SBML has resulted in dilution of the companies holding in BBEPL from 100% (pre-merger) to 92.63% (post-merger). Consequently, the non-controlling interest has been re-measured from 14.85% in SBML to 7.37% in merged BBEPL.
The difference between the previously recognised non-controlling interest and the re-measured non-controlling interest, has been adjusted in equity attributable to owners of the Holding Company and adjusted in "Capital Reserve".
- 6 Average capacity utilisation for last quarter was around 78%. Capacity utilisation for Bigbloc Building Elements Private Limited was 89%. The capacity utilisation at Siam Cement Bigbloc Construction Technologies Private Limited was 40%
- 7 The Company has only one segment (Building Materials), therefore segment reporting is not applicable.
- 8 The Financial results of the year ended 31st March, 2026 have been audited by the statutory auditors of the Company. The figures of the last quarter i.e. quarter ending 31st March, 2026 are balancing figures in respect of full financial year and published year to date figures upto third quarter of the current financial year.
- 9 Figures of previous periods have been regrouped/ reclassified wherever necessary to facilitate comparison.

**As per our Audit Report Attached
For RAJENDRA SHARMA & ASSOCIATES
Chartered Accountants
Firm Registration No.: 108390W**

**(Rajendra Ratanlal Sharma)
Partner
M. No. 044393
Surat, 28th May, 2026**

FOR BIGBLOC CONSTRUCTION LIMITED

Naresh Saboo

**Naresh Saboo
(Managing Director)
(DIN: 00223350)
Surat, 28th May, 2026**



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AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr No	Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	23,492.38	22,706.29
	(b) Capital Work-in-Progress	955.73	1,153.42
	(c) Goodwill on Consolidation	539.09	539.09
	(d) Other Intangible Assets	22.79	33.45
	(e) Financial Assets		
	(i) Investments	64.35	58.28
	(ii) Loans	339.09	371.45
	(f) Deferred Tax Assets (Net)	376.37	84.06
	(g) Other Non-Current Assets	38.03	452.82
	Total Non-Current Assets	25,827.84	25,398.86
2	Current Assets		
	(a) Inventories	2,296.18	2,109.79
	(b) Financial Assets		
	(i) Trade Receivables	6,674.38	6,492.79
	(ii) Cash & Cash Equivalents	40.50	139.64
	(iii) Other Bank Balances	18.10	7.46
	(iv) Loans	1,920.33	1,192.14
	(c) Other Current Assets	2,073.25	2,449.68
	Total Current Assets	13,022.73	12,391.49
	Total Assets	38,850.57	37,790.35
	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	2,831.52	2,831.52
	(b) Other Equity	10,922.05	11,076.94
		13,753.57	13,908.45
	Non-Controlling Interest	881.58	1,012.16
	Total Equity	14,635.15	14,920.61
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	11,438.02	12,466.19
	(b) Provisions	128.72	102.83
	(c) Other Non-Current Liabilities	9.00	8.00
	Total Non-Current Liabilities	11,575.74	12,577.02
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	8,718.82	6,341.64
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	445.01	619.59
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	2,625.27	2,307.26
	(iii) Other Financial liabilities	2.92	3.82
	(b) Other Current Liabilities	609.38	434.14
	(c) Provisions	20.04	15.97
	(d) Current Tax Liabilities	218.24	570.30
	Total Current Liabilities	12,639.69	10,292.73
	Total Liabilities	24,215.42	22,869.74
	Total Equity and Liabilities	38,850.57	37,790.35

As per our Audit Report Attached
For RAJENDRA SHARMA & ASSOCIATES
Chartered Accountants
Firm Registration No.: 108390W

FOR BIGBLOC CONSTRUCTION LIMITED

(Rajendra Ratanlal Sharma)
Partner
M. No. 044393
Surat, 28th May, 2026

Nareesh Saboo
Nareesh Saboo
(Managing Director)
(DIN: 00223350)
Surat, 28th May, 2026



BIGBLOC CONSTRUCTION LIMITED

Consolidated Cash Flow Statement for the year ended on 31st March, 2026

(₹ in Lakhs)

PARTICULARS	2025-26	2024-25
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra-ordinary items	(888.31)	456.22
ADJUSTMENTS FOR:		
1 Depreciation & Amortization	1,672.08	1,449.54
2 Finance Cost	1,508.91	1,457.06
3 Interest Income Classified as Investment Cash Flows	(160.62)	(75.71)
4 Dividend Income Classified as Investment Cash Flows	(0.60)	(0.71)
5 (Profit) / Loss on sale / relinquishment of Fixed Assets	16.43	42.42
6 Provision for doubtful debts	5.23	42.66
7 Provision for Employee Benefits through OCI	8.03	18.57
8 (Profit) / Loss on sale / relinquishment of Investments	(0.00)	(8.07)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	2,161.17	3,381.99
ADJUSTMENTS FOR:		
1 (Increase) / Decrease in Trade Receivables	(186.82)	(1,315.54)
2 (Increase) / Decrease in Other Assets	367.44	130.12
3 (Increase) / Decrease in Inventories	(186.39)	(499.25)
4 Increase / (Decrease) in Trade Payable	143.44	547.38
5 Increase / (Decrease) in Other Financial Liabilities	(0.90)	1.68
6 Increase / (Decrease) in Other Current Liabilities	175.23	11.72
7 Increase / (Decrease) in Provisions	29.97	5.28
8 Increase / (Decrease) in Other Non- Current Liabilities	1.00	6.00
CASH GENERATED FROM OPERATIONS	2,504.13	2,269.37
1 Income Taxes Paid	(604.57)	(974.43)
NET CASH FROM OPERATING ACTIVITIES	1,899.57	1,294.94
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
1 Payment for Property, Plant & Equipment	(2,348.16)	(6,994.35)
2 (Increase) / Decrease in Loans & Deposits	(706.47)	(969.03)
3 (Increase) / Decrease in Capital Advance	423.78	(317.49)
4 Sale proceeds of investments (net of expenses)	42.45	128.81
5 Acquisition of investments	(36.56)	(129.80)
6 Proceeds from sale of property, plant and equipment	84.95	143.17
7 Dividend Income	0.60	0.71
8 Interest Income	160.62	75.71
NET CASH USED IN INVESTMENT ACTIVITIES	(2,378.80)	(8,062.27)
C. CASH FLOW FROM FINANCING ACTIVITIES		
1 Increase/(Decrease) in Working Capital from Bank	2,002.03	1,361.48
2 Increase/(Decrease) in Term Loans	(703.97)	2,794.13
3 Contribution from Non-Controlling Interest	540.00	3,836.47
4 Dividend Paid	-	(112.75)
5 Finance Cost	(1,508.91)	(1,457.06)
6 Increase/(Decrease) in Unsecured Loans	50.95	401.22
NET CASH FROM FINANCING ACTIVITIES	380.10	6,823.49
NET INCREASE IN CASH & CASH EQUIVALENTS	(99.14)	56.17
CASH AND CASH EQUIVALENTS (OPENING)	139.64	83.47
CASH AND CASH EQUIVALENTS (CLOSING)	40.50	139.64

As per our Audit Report Attached
For RAJENDRA SHARMA & ASSOCIATES
Chartered Accountants
Firm Registration No.: 108390W

FOR BIGBLOC CONSTRUCTION LIMITED

(Rajendra Ratanlal Sharma)
Partner
M. No. 044393
Surat, 28th May, 2026

Naresh Saboo
(Managing Director)
(DIN: 00223350)
Surat, 28th May, 2026



INDEPENDENT AUDITOR’S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

To
Board of Directors of **Bigbloc Construction Limited**
Report on the audit of the Standalone Annual Financial Results

Opinion

1. We have audited the accompanying Statement of Standalone Financial Results of **Bigbloc Construction Limited** (hereinafter referred to as the ‘Company’) for quarterly and year to date standalone financial results for the quarter and for the year ended 31st March 2026 (“the Statement”), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”).
2. In our opinion and to the best of our information and according to the explanations given to us, the statement:
 - a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards (“Ind AS”) and other accounting principles generally accepted in India, of the Net Loss and other comprehensive income and other financial information for the quarter and for the year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SA”s) specified under Section 143(10) of the Companies Act, 2013(‘the Act’). Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a

material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

RAJENDRA SHARMA & ASSOCIATES
(CHARTERED ACCOUNTANTS)

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Ph: +91 8849328053,
Email: rajtosh3032@gmail.com
Mob: 9825793891, 9426777024

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For RAJENDRA SHARMA & ASSOCIATES

Chartered Accountants

Firm Registration No.: - 108390W

(RAJENDRA RATANLAL SHARMA)

PARTNER

Membership No.: 044393

UDIN: 26044393MCYRJD5065

Surat, 28th May, 2026

INDEPENDENT AUDITOR’S REPORT ON AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS

To
Board of Directors of **Bigbloc Construction Limited**

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **Bigbloc Construction Limited** (“the Parent”) and its subsidiaries (the Parent Company and its subsidiaries together referred to as “the Group”) for the quarter and for the year ended 31st March 2026 (“the Statement”), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements and the other financial information of the subsidiaries, associates and joint ventures, the Statement:

i. includes the results of the following entities:

Sr. No.	Name of Entities	Nature of Entities	Country of Incorporation
1	Bigbloc Building Elements Private Limited (Starbigbloc Building Material Ltd. has been merged with BBEPL vide order dated 28/04/2026 of RD, Ahmedabad with appointment date 01 st April, 2025)	Subsidiary	India
3	Siam Cement Bigbloc Construction Technologies Private Limited	Subsidiary	India

ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulation; and

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards (“Ind AS”) and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (“SA”s) specified under Section 143(10) of the Companies Act, 2013 (‘the Act’). Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the “ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Board of Director’s Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated financial results for the year ended 31st March, 2026. The Parent Company’s Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Parent Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group and of its associates and joint ventures.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We did not audit the financial statements of both subsidiaries included in the consolidated financial results, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 34437.61 Lakhs and net assets of Rs. 12567.96 Lakhs as at March 31, 2026, total revenues (before consolidation adjustments) of Rs. 23863.14 Lakhs and total Net Loss after tax (before consolidation adjustments) of Rs. 434.85 Lakhs for the year ended March 31, 2026 and cash flows (net) (before consolidation adjustments) of (-) Rs. 102.93 Lakhs for the year ended on that date, as considered in the consolidated financial results, which have been audited by their respective independent auditors. The independent auditor's report on financial statement of this subsidiary has been furnished to us by the Management. Our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of such auditor and the procedures performed by us as stated in paragraph above.

Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the report of the other auditor.

The Statement includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to

RAJENDRA SHARMA & ASSOCIATES
(CHARTERED ACCOUNTANTS)

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date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For RAJENDRA SHARMA & ASSOCIATES

Chartered Accountants

Firm Registration No.: - 108390W

(RAJENDRA RATANLAL SHARMA)

PARTNER

Membership No.: 044393

UDIN: 26044393CDKGDG8222

Surat, 28th May, 2026



BIGBLOC CONSTRUCTION LIMITED

CIN NO. : L45200GJ2015PLC083577

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

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NXTBLOC[®]
Autoclaved Aerated Concrete Blocks

28th May, 2026

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,

Subject: Declaration pursuant to Regulation to 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In Compliance with the Regulation to 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Mohit Narayan Saboo, Chief Financial Officer of Bigbloc Construction Limited ("the Company") hereby declare that M/s. Rajendra Sharma & Associates, Chartered Accountants, Chartered Accountants (Firm Registration No. 108390W) Statutory Auditors of the Company, have issued Audit Report(s) on the Audited Standalone Financial Statements & Results of the Company, for the financial year ended on 31st March, 2026, with unmodified opinion.

Please take the above on record and may please be submitted to respective exchanges.

Thanking You,
For **BIGBLOC CONSTRUCTION LIMITED**,



Mohit Narayan Saboo
Chief Financial Officer



BIGBLOC CONSTRUCTION LIMITED

CIN NO. : L45200GJ2015PLC083577

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Details required under SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 -

Sr. No.	Particulars	Internal Auditor
1.	Reason for change viz. appointment, Resignation, Removal, death or otherwise.	Appointment of M/s. GBN And Co. as Internal Auditors of the Company
2.	Date of Appointment /term of appointment	28.05.2026/ Term -FY 2026-27
3.	Brief Profile (in case of Appointment).	GBN & Co. is a professionally managed Chartered Accountancy firm based in Surat, established in the year 2014, providing a wide range of assurance, taxation, compliance, advisory, and business consulting services.
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	NA