

SIGMA SUPER
WIRES & CABLES
AN ISO 9001:2015 CERTIFIED COMPANY

Date: November 06, 2026

To,
Corporate Governance Department
BSE Limited (SME Platform)
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Script Code: 540651 Script ID: "JIGAR"

Sub: Outcome of Board Meeting – Approval of Unaudited Standalone and Consolidated Financial Results for the Half Year Ended September 30, 2026, and Updation of Statutory Policies.

Dear Sir,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform you that the Board of Directors at its meeting held today i.e. Friday, November 06, 2026, considered and approved the following matters –

1. **Approval of Unaudited Standalone and Consolidated Financial Results for the Half Year Ended September 30, 2026:**

Pursuant to Regulations 30 and 33 of the Listing Regulations, the Board of Directors ("Board") approved and took on record the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2026, along with the Limited Review Reports issued by the Statutory Auditors of the Company, as reviewed and recommended by the Audit Committee.

2. **Review and Updation of Statutory Policies of the Company**

The Board reviewed and approved the necessary amendments and updation of the Company's statutory policies, as recommended by the NRC and Audit Committee, wherever applicable, to ensure compliance with applicable laws and regulations.

The meeting of the Board of Directors commenced at 05.00 P.M. and concluded at 06:00 P.M.

Kindly take the above on records and acknowledge.

Thanking You.

Yours Faithfully,
For, **JIGAR CABLES LIMITED**
Vaghasiya Ramnik Parshotam
Digitally signed by Vaghasiya Ramnik Parshotam
Date: 2026.11.06 18:08:20 +05'30'
Ramnik Parsotambhai Vaghasiya
Whole-time Director
DIN: 06965718
Encl: a/a

Rushabh R Shah And Co.
Chartered Accountants

A-201, THE IMPERIAL HEIGHTS,
150 FEET RING ROAD,
RAJKOT-360005
Tele.: 0281-2581255
Email: rushabh@rbshah.co.in

Limited Review Report on Consolidated Unaudited Financial Results of Jigar Cables Limited for the Half year ended as on 30th September, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To Board of Directors,
Jigar Cables Limited

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of Jigar Cables Limited ("The Parent") and its subsidiary (The Parent and its subsidiary together referred to as "The Group") for the half year ended on 30th September, 2026 being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with relevant circulars issued by the SEBI.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting standard 25, (AS 25) " Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements 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 (|CAI). 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 Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 No. CIR/CFD/CMD 1/44/ 2019 dated 29th March, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of Jigar Polymers Limited which is the wholly owned subsidiary of the Parent.

5. The accompanying Statement includes the unaudited interim standalone financial information, in respect of Jigar Polymers Limited whose unaudited interim standalone financial information reflects total assets of Rs.176.93 Lakhs as at 30th September, 2026, total revenues of Rs.109.06 Lakhs for the half year ended 30th September, 2026, total net loss after tax of Rs.-16.07 Lakhs for the half year ended 30th September, 2026, and net cash inflow of Rs.-5.15 Lakhs for the half year ended 30th September, 2026, as considered in the Statement which has been reviewed by us. Our conclusion on the Statement is not modified in respect of these matters.



5. Based on our review conducted as above, 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 (AS) Prescribed under section 133 of the companies Act, 2013, read with relevant rules issued thereunder 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, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Rushabh R Shah and Co
Chartered Accountants
FRN: 156419W

Rushabh Shah
Proprietor
M. No. 607585
UDIN:26607585PJOFIS4423

Rushabh R Shah And Co. Chartered Accountants

Date: 06.11.2026
Place: Rajkot

JIGAR CABLES LIMITED

Plot No. 164/14 & 15, Jamvadi GIDC - 2, Gondal - 360311. Dist.: Rajkot (Gujarat), INDIA.

CIN : L28999GJ2017PLC095651

Statement of Consolidated Audited Financial Results for the Half Year Ended 30 September 2026

(Rs. In Lakhs except EPS)

Sr. No.	Particulars	Half Year ended on			For the Year Ended
		30/09/2026	31/03/2026	30/09/2025	31/03/2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income from Operations**				
	(a) Net Sales / Income from Operations	4,904.08	3,171.77	2623.41	5,795.18
	(b) Other Income	34.42	18.00	5.80	23.80
	Total Income from Operations	**4,938.50**	**3,189.76**	**2629.22**	**5,818.98**
2	**Expenses:**				
	(a) Cost of materials consumed	5,562.96	2,688.94	2885.30	5,574.24
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-1,475.39	27.25	-665.10	-637.85
	(c) Purchases of Stock-in-Trade	-	-	-	-
	(d) Employee benefits expense	119.17	55.85	55.04	110.89
	(e) Finance Cost	85.17	24.82	19.38	44.20
	(f) Depreciation and amortization expense	188.99	22.99	51.80	74.79
	(g) Other expenses	387.72	207.83	205.84	413.67
	Total expenses	**4,868.62**	**3,027.69**	**2552.25**	**5,579.94**
3	**Profit / (loss) before Extraordinary and exceptional Items and Tax (1 - 2)**	**69.88**	**162.08**	**76.96**	**239.04**
4	Exceptional Items				-
5	**Profit before Extraordinary items and Tax (3 - 4)**	**69.88**	**162.08**	**76.96**	**239.04**
6	Extraordinary Items				
7	**Profit before tax (5 - 6)**	**69.88**	**162.08**	**76.96**	**239.04**
8	Tax Expense				
	i) Current tax	39.28	43.77	15.79	59.56
	ii) Deferred tax	14.27	1.82	2.60	4.42
	iii) Excess/Short Provision Written back/off	-	-4.92	-	-4.92
9	**Profit (Loss) for the period from continuing operations (7-8)**	**16.33**	**121.41**	**58.57**	**179.98**
10	**Net Profit / (Loss) for the period**	**16.33**	**121.41**	**58.57**	**179.98**
11	Paid-up Equity Share Capital (F.V. of Rs. 10/- each)	901.20	901.20	901.20	901.20
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting				2,128.36
13	Earnings per equity share (before extraordinary items) (of Rs. 10/- each) (Amt. Rs.)				
	(1) Basic	0.18	1.35	0.79	2.20
	(2) Diluted	0.18	1.35	0.77	2.17

For, Jigar Cables Limited

(CIN : L28999GJ2017PLC095651)

JIGAR CABLES LIMITED SIGMA

Ramnik P Vaghasiya

(Director)

DIN: 06965718

Place : Gondal

Date :November 6, 2026

JIGAR CABLES LIMITED

Plot No. 164/14 & 15, Jamvadi GIDC - 2, Gondal - 360311. Dist.: Rajkot (Gujarat), INDIA.

CIN : L28999GJ2017PLC095651

Audited Consolidated Statement of Assets and Liabilities

(Rs. In Lakhs)

Particulars	as at 30/09/2026 (Unaudited)	as at 31/03/2026 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	901.20	901.20
(b) Reserves and Surplus	2,144.69	2,128.36
(c) Money received against share warrants	-	-
Sub-total - Shareholder's Funds	**3,045.89**	**3,029.56**
(2) Share application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings	666.34	609.44
(b) Other Long term liabilities	12.39	-
(c) Long term provisions	12.70	10.10
Sub-total - Non-Current Liabilities	**691.43**	**619.54**
(4) Current Liabilities		
(a) Short-term borrowings	2,023.36	583.22
(b) Trade payables		
1. Dues of Micro Enterprises and Small Enterprises;	17.69	18.44
2. Dues other than Micro and Small Enterprises and Small Enterprises	1,320.20	186.58
(c) Other current liabilities	43.82	61.92
(d) Short-term provisions	104.06	56.06
Sub-total - Current Liabilities	**3,509.13**	**906.22**
TOTAL - EQUITY AND LIABILITIES	**7,246.45**	**4,555.32**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment		
(i) Tangible assets	2,501.59	472.22
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	1,442.72
(iv) Intangible assets under development	-	-
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	1.46	3.34
(d) Long term loans and advances	-	-
(e) Other non-current assets	40.43	47.11
Sub-total - Non-current assets	**2,543.48**	**1,965.39**
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	3,174.67	1,619.63
(c) Trade receivables	581.84	312.10
(d) Cash and cash equivalents	262.05	152.86
(e) Short-term loans and advances	656.23	476.50
(f) Other current assets	28.18	28.84
Sub-total - Current assets	**4,702.97**	**2,589.93**
TOTAL - ASSETS	**7,246.45**	**4,555.32**

For, Jigar Cables Limited

(CIN : L28999GJ2017PLC095651)

JIGAR CABLES LIMITED SIGMA

Ramnik P Vaghasiya

(Director)

DIN: 06965718

Place : Gondal

Date : November 06, 2026

JIGAR CABLES LIMITED
(CIN: L28999GJ2017PLC095651)

Consolidated Cash Flow Statement for the year ended 30-September-2026

(Rs in lakhs)

Particulars	30 September 2026	30 September 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	69.88	76.96
Profit/(loss) from Discontinuing Operation (after tax)	-	
Depreciation and Amortisation Expense	188.99	51.80
Loss/(Gain) on Sale / Discard of Assets (Net)	0.00	
Net Loss/(Gain) on Sale of Investments	-2.23	
Non Cash Expenses	0.41	1.28
Interest Income	-32.19	-4.12
Finance Costs	79.20	19.38
Operating Profit before working capital changes	**304.06**	**145.30**
Adjustment for:		
Inventories	-1,555.04	-677.82
Trade Receivables	-269.74	882.39
Loans and Advances	336.10	
Other Current &Non current Assets	-514.02	-150.26
Trade Payables	1,132.87	47.24
Other Current Liabilities	-17.93	105.31
Long term Liabilities	-	
Movement in Provisions	11.31	-0.69
Long-term Provisions		
Cash (Used in)/Generated from Operations	-572.41	351.48
Tax paid(Net)	-	3.84
Net Cash (Used in)/Generated from Operating Activities	**-572.41**	**347.64**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-775.80	-632.31
Sale of Property, Plant and Equipment	-	
Purchase of Investments Property	2.23	
Proceeds/(Repayment) of Loans & Advances	7.12	-111.85
Movement in other non current assets	-0.64	
Interest received	30.84	4.50
Dividend received	-	
Net Cash (Used in)/Generated from Investing Activities	**-736.25**	**-739.66**
CASH FLOW FROM FINANCING ACTIVITIES		
Changes in Capital	-	747.70
Proceeds/(Repayment) of long term borrowings (Net)	56.91	-49.98
Proceeds/(Repayment) of Short term borrowings (Net)	1,440.14	-232.53
Interest Paid	-79.20	-19.38
Net Cash (Used in)/Generated from Financing Activities	**1,417.84**	**445.82**
Net Increase/(Decrease) in Cash and Cash Equivalents	**109.18**	**53.79**
Opening Balance of Cash and Cash Equivalents	152.86	164.51
Exchange difference of Foreign Currency Cash and Cash equivalents	-	
Closing Balance of Cash and Cash Equivalents	**262.05**	**218.30**

Components of cash and cash equivalents	30 September 2026	30 September 2025
Cash on hand	20.78	23.80
Cheques, drafts on hand	-	-
Balances with banks in current accounts	60.61	83.77
Others	-	110.73
Cash and cash equivalents as per Cash Flow Statement	**81.38**	**218.30**
Other Bank Balance		
Bank Deposit having maturity of greater than 3 months and less than 12 months	-	
Bank Deposit having maturity of greater than 12 months	180.67	-
Less: Deposits reclassified to other non current assets	-	
Cash and bank balance as per Balance Sheet	**262.05**	**218.30**

JIGAR CABLES LIMITED SIGMA

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

Ramnik P Vaghasiya
(Director)
DIN: 06965718

Place : Gondal
Date : November 06, 2026

JIGAR CABLES LIMITED

Plot No. 164/14 & 15, Jamvadi GIDC - 2, Gondal - 360311. Dist.: Rajkot (Gujarat), INDIA.

CIN : L28999GJ2017PLC095651

Notes (Consolidated Statement)

1 The above results have been reviewed and recommended by Audit Committee, at the meeting held on 06 November, 2026 and approved by the Board of Director of the Company held on that date.

2 The Company is only engaged in the Manufacturing and Sale of Electric wires and cables, and therefore, there are no Separate reportable segment as per Accounting Standard 17 on Segment reporting notified under the companies (Accounting Standard) Rule, 2014.

3 The Financial results have been prepared in accordance with the Accounting Standard as notified under section 133 of the Companies Act, 2013 ("Act"), read with relevant rules issued there under and other accounting principles generally accepted in India as

4 The previous period's figures have been regrouped/ rearranged / reclassified wherever necessary but not audited.

5 There were no investor complaints pending /received during the period under review.

6 The above Financial Results are also available on our website www.sigmacab.com & stock exchange website www.bseindia.com.

For, Jigar Cables Limited

(CIN : L28999GJ2017PLC095651)

JIGAR CABLES LIMITED SIGMA

Ramnik P. Vaghasiya
(Director)
DIN: 06965718

Place : Gondal
Date : 06 November, 2026

Rushabh R Shah And Co.
Chartered Accountants

A-201, THE IMPERIAL HEIGHTS,
150 FEET RING ROAD,
RAJKOT-360005
Tele.: 0281-2581255
Email: rushabh@rbshah.co.in

Limited Review Report on unaudited financial results of Jigar Cables Limited for the half year ended as on 30th September, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To Board of Directors,
Jigar Cables Limited

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **Jigar Cables Limited** (hereinafter referred to as "the Company") for the half year ended on 30th September, 2026 ("The Statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with relevant circulars issued by the SEBI.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting standard 25, (AS 25) " Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

4. Based on our review conducted as above, 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 (AS) Prescribed under section 133 of the companies Act, 2013, read with relevant rules issued thereunder 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, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Rushabh R Shah and Co
Chartered Accountants
FRN: 156419W

Rushabh Shah
Proprietor
M. No. 607585
UDIN: 26607585JHE00T2831

Rushabh R Shah And Co. Chartered Accountants

Date: 06.11.2026
Place: Rajkot

JIGAR CABLES LIMITED
Plot No. 164/14 & 15, Jamvadi GIDC - 2, Gondal - 360311. Dist.: Rajkot (Gujarat), INDIA.
CIN : L28999GJ2017PLC095651

Statement of Standalone unaudited Financial Results for the Half Year ended 30 September 2026

(Rs. In Lakhs except EPS)

Sr. No.	Particulars	Half Year ended on			For the Year Ended
		30/09/2026	31/03/2026	30/09/2025	31/03/2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income from Operations**				
	(a) Net Sales / Income from Operations	4,872.45	3,133.99	2532.3	5,666.29
	(b) Other Income	32.79	16.67	4.72	21.39
	Total Income from Operations	**4,905.24**	**3,150.65**	**2537.03**	**5,687.68**
2	**Expenses:**				
	(a) Cost of materials consumed	5,633.96	2,656.35	2852.40	5,508.75
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-1,509.85	34.34	-705.70	-671.36
	(c) Purchases of Stock-in-Trade	-	-	-	-
	(d) Employee benefits expense	117.20	55.54	50.51	106.05
	(e) Finance Cost	85.16	24.62	17.26	41.88
	(f) Depreciation and amortization expense	184.99	17.39	47.43	64.82
	(g) Other expenses	308.08	206.25	198.86	405.11
	Total expenses	**4,819.54**	**2,994.50**	**2460.75**	**5,455.25**
3	**Profit / (loss) before Extraordinary and exceptional Items and Tax (1 - 2)**	85.70	156.15	76.28	232.43
4	Exceptional Items				-
5	**Profit before Extraordinary items and Tax (3 - 4)**	85.70	156.15	76.28	232.43
6	Extraordinary Items				
7	**Profit before tax (5 - 6)**	85.70	156.15	76.28	232.43
8	Tax Expense				
	i) Current tax	39.28	42.80	15.73	58.53
	ii) Deferred tax	14.02	1.81	2.49	4.30
	iii) Excess/Short Provision Written back/off	-	-4.92	-	-4.92
9	**Profit (Loss) for the period from continuing operations (7-8)**	32.40	116.46	58.06	174.52
10	**Net Profit / (Loss) for the period**	32.40	116.46	58.06	174.52
11	Paid-up Equity Share Capital (F.V. of Rs. 10/- each)	901.20	901.20	901.20	901.20
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				2,086.00
13	Earnings per equity share (before extraordinary items) (of Rs. 10/- each) (Amt. Rs.)				
	(1) Basic	0.36	1.29	0.79	2.13
	(2) Diluted	0.36	1.29	0.76	2.10

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

Ramnik P Vaghasiya
(Director)
DIN: 06965718

Place : Gondal
Date : November 6, 2026

JIGAR CABLES LIMITED SIGMA

JIGAR CABLES LIMITED

Plot No. 164/14 & 15, Jamvadi GIDC - 2, Gondal - 360311. Dist.: Rajkot (Gujarat), INDIA.

CIN : L28999GJ2017PLC095651

Unaudited standalone Statement of Assets and Liabilities

(Rs. In Lakhs)

Particulars	as at 30/09/2026 (Unaudited)	as at 31/03/2026 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	901.20	901.20
(b) Reserves and Surplus	2,118.39	2,086.00
(c) Money received against share warrants	-	-
Sub-total - Shareholder's Funds	**3,019.59**	**2,987.20**
(2) Share application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings	666.35	609.44
(b) Other Long term liabilities	12.39	-
(c) Long term provisions	12.70	10.11
Sub-total - Non-Current Liabilities	**691.44**	**619.55**
(4) Current Liabilities		
(a) Short-term borrowings	2,023.36	583.22
(b) Trade payables		
1. Dues of Micro Enterprises and Small Enterprises;	4.26	17.35
2. Dues other than Micro and Small Enterprises and Small Enterprises	1,318.40	186.51
(c) Other current liabilities	28.70	60.84
(d) Short-term provisions	103.04	55.07
Sub-total - Current Liabilities	**3,477.76**	**902.99**
TOTAL - EQUITY AND LIABILITIES	**7,188.79**	**4,509.74**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment		
(i) Tangible assets	2,371.77	334.93
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	1,442.71
(iv) Intangible assets under development	-	-
(b) Non-current investments	105.00	105.00
(c) Deferred tax assets (net)	-	1.63
(d) Long term loans and advances	-	-
(e) Other non-current assets	38.00	45.18
Sub-total - Non-current assets	**2,514.77**	**1,929.45**
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	3,169.79	1,579.88
(c) Trade receivables	582.00	312.10
(d) Cash and cash equivalents	261.30	146.97
(e) Short-term loans and advances	632.74	512.50
(f) Other current assets	28.19	28.84
Sub-total - Current assets	**4,674.02**	**2,580.29**
TOTAL - ASSETS	**7,188.79**	**4,509.74**

For, Jigar Cables Limited

(CIN : L28999GJ2017PLC095651)

Ramnik P Vaghasiya

(Director)

DIN: 06965718

JIGAR CABLES LIMITED SIGMA

Place : Gondal

Date : November 6 ,2026

JIGAR CABLES LIMITED
(CIN: L28999GJ2017PLC095651)

Cash Flow Statement (Standalone)

(Rs in lakhs)

Particulars	30-September-2026	30 September 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	85.70	76.28
Profit/(loss) from Discontinuing Operation (after tax)	-	
Depreciation and Amortisation Expense	184.99	47.43
Non Cash Expenses	0.41	1.54
Interest Income	-32.19	-4.12
Finance Costs	79.20	17.26
Operating Profit before working capital changes	318.11	138.39
Adjustment for:		
Inventories	-1,589.92	-718.42
Trade Receivables	-269.90	881.51
Loans and Advances	341.75	-
Other Current & non current Assets	-460.18	-250.48
Trade Payables	1,118.80	34.73
Other Current Liabilities	-31.98	105.31
Movement in Provisions	11.28	-0.68
Cash (Used in)/Generated from Operations	-562.05	190.35
Tax paid(Net)	-	3.24
Net Cash (Used in)/Generated from Operating Activities	-562.05	187.11
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-779.28	-631.78
Loans and Advances given	7.12	-
Proceeds from Loans and Advances	-	-3.03
Movement in other non current assets	-0.14	-
Interest received	30.84	4.50
Net Cash (Used in)/Generated from Investing Activities	-741.46	-630.31
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	747.70
Proceeds/(Repayment) of long term borrowings (Net)	56.91	-49.98
Proceeds/(Repayment) of Short term borrowings (Net)	1,440.14	-184.40
Interest Paid	-79.20	-17.26
Net Cash (Used in)/Generated from Financing Activities	1,417.84	496.07
Net Increase/(Decrease) in Cash and Cash Equivalents	114.34	52.87
Opening Balance of Cash and Cash Equivalents	146.97	120.34
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	261.30	173.21

Components of cash and cash equivalents	30-September-2026	30 September 2025
Cash on hand	20.51	19.23
Cheques, drafts on hand	-	-
Balances with banks in current accounts	60.12	82.51
Others	-	71.47
Cash and cash equivalents as per Cash Flow Statement	80.63	173.21
Other Bank Balance		
Bank Deposit having maturity of greater than 12 months	180.67	-
Less: Deposits reclassified to other non current assets	-	-
Cash and bank balance as per Balance Sheet	261.30	173.21

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

Ramnik P Vaghasiya
(Director)
DIN: 06965718

JIGAR CABLES LIMITED SIGMA

Place : Gondal
Date : November 06, 2026

Notes :

1) The above results have been reviewed and recommended by Audit Committee, at the meeting held on 06.11.2026 and approved by the Board of Director of the Company held on that date.

2) The Company is only engaged in the Manufacturing and Sale of Electric wires and cables, and therefore, there are no Separate reportable segment as per Accounting Standard 17 on Segment reporting notified under the companies (Accounting Standard) Rule, 2014.

3) The Financial results have been prepared in accordance with the Accounting Standard as notified under section 133 of the Companies Act, 2013 ("Act"), read with relevant rules issued there under and other accounting principles generally accepted in India as amended from time to time.

4) The previous periods figures have been regrouped/ rearranged / reclassified wherever

5) There were no investor complaints pending /received during the period under review.

6) The above financial results are also available on our website www.sigmacab.com & stock exchange website www.bseindia.com

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

Ramnik P. Vaghasiya
(Director)
DIN: 06965718

Place : Gondal
Date : November 6 , 2026

JIGAR CABLES LIMITED
SIGMA