



Date: May 21, 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 – Audited Financial Results (Standalone and consolidated) for the half year and Financial Year ended on March 31, 2026.

Dear Sir,

In terms of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "**Listing Regulations**"), we wish to inform you that based on the recommendation of the Audit Committee, the Board of Directors in its meeting held today i.e., on Thursday, May 21, 2026, at Register office of the Company, inter-alia, considered and approved the following:

- Audited Financial Results (both standalone and consolidated) for the half year and financial year ended on March 31, 2026, along with Audit Reports thereon and Declaration in respect of audited report with unmodified opinion, as attached herewith.
- Re-appointment of Mr. Piyush Jethva, a peer-reviewed Practicing Company Secretary as Secretarial Auditor of the Company for the financial year 2026-27.
- Re-appointment of Adv. Adarsh Gohel, proprietor of Gohel & Associates, as an Internal Auditor of the Company for the financial year 2026-27.
- Re-appointment of M/s. Rushabh R Shah and Co., Chartered Accountants, as Tax Auditors of the Company for the financial year 2026-27.
- Re-appointment of M/s Sagar M. Kapadiya & Co., Cost Accountants, Rajkot as Cost Auditor for the Financial Year 2026-27.

JIGAR CABLES LIMITED

CIN: L28999GJ2017PLC095651

Registered & Corporate Office

Plot No. 164/14 & 15, Jamwadi GIDC - 2 Gondal - 360 311 Dist. Rajkot (Gujarat) INDIA

Tel : +91 2825 221422 | Web : www.sigmacab.com | E-mail : info@sigmacab.com





The requisite details pursuant to Regulation 30 of the Listing Regulations, read with the applicable SEBI Circular(s) / Master Circular (as amended from time to time, latest being dated January 30, 2026), and in terms of sub-para 7 of Para A of Part A of Schedule III of the Listing Regulations, in respect of items (b), (c), (d) and (e) above, are provided in **Annexure – A**.

The meeting of the Board of Directors commenced at 05.00 P.M. and concluded at 05:55 P.M.

Kindly take the above on records and acknowledge.

Thanking You.

Yours Faithfully,
For, **JIGAR CABLES LIMITED**

Ramnik Parsotambhai Vaghasiya
Whole-time Director
DIN: 06965718

Encl: a/a

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DISCLOSURE UNDER REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, READ WITH THE APPLICABLE SEBI CIRCULAR(S) / MASTER CIRCULAR (AS AMENDED FROM TIME TO TIME, LATEST BEING DATED JANUARY 30, 2026).

Annexure-A

| Particulars | Details | | | |
|---|--|--|---|--|
| Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise; | Re-appointment of Mr. Piyush Jethva, a peer-reviewed Practicing Company Secretary, having ICSI Membership No. 6377 and Peer Review No. 1333/2021, as Secretarial Auditor of the Company. | Re-appointment of Adv. Adarsh Gohel, proprietor of Gohel & Associates, as an Internal Auditor of the Company. | Re-appointment of M/s. Rushabh R Shah and Co., Chartered Accountants, as Tax Auditors of the Company. | Re-appointment of M/s. Sagar M. Kapadiya & Co., Cost Accountants, as Cost Auditor of the Company. |
| Date of appointment/reappointment/cessation (as applicable) & term of appointment/reappointment; | The Board of Directors, at its meeting held on May 21, 2026, upon the recommendation of the Audit Committee, approved the re-appointment of Mr. Piyush Jethva, Practicing Company Secretary, as the Secretarial Auditor of the Company for Financial year 2026-27. | The Board, at its meeting held on May 21, 2026, upon recommendation of the Audit Committee, approved the re-appointment of Adv. Adarsh Gohel, proprietor of Gohel & Associates as an Internal Auditor of the Company for the Financial year 2026-27. | The Board, at its meeting held on May 21, 2026, upon recommendation of the Audit Committee, approved the re-appointment of M/s. Rushabh R Shah and Co., Chartered Accountants, as Tax Auditors of the Company for the FY 2026-27. | The Board, at its meeting held on May 21, 2026, upon recommendation of the Audit Committee, approved the reappointment of M/s. Sagar M. Kapadiya & Co., Cost Accountants, as Cost Auditor of the Company for the FY 2026-27. |
| Brief profile (in case of appointment); | Mr. Piyush Jethva is a peer-reviewed Practicing Company Secretary with over two decades of | Advocate Adarsh Gohel is the proprietor of Gohel & Associates, a legal and tax | M/s. Rushabh R Shah & Co. is a Rajkot-based Chartered Accountancy firm | M/s. Sagar M. Kapadiya & Co. is a proprietorship firm (FRN No. 103615) headed by CMA Sagar |

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|--|---|--|--|--|
| | <p>experience in Corporate Laws, FEMA, SEBI Regulations, and related areas. He specializes in Secretarial Audits, Bank Diligence, and Due Diligence, and provides comprehensive advisory and allied services to clients across various sectors.</p> | <p>consultancy firm specializing in Income Tax and Goods & Services Tax (GST) advisory, compliance, and litigation support. With over 14+ years of rich experience in the manufacturing industry, he brings a strong practical understanding of business operations, taxation, and regulatory frameworks.</p> <p>His professional practice focuses on providing strategic tax planning, representation before tax authorities, and tailored legal solutions to individuals, businesses, and corporates. Advocate Gohel is known for combining industry insights with legal expertise, ensuring</p> | <p>with over 20+ years of experience, offering services in accounting, auditing, taxation, business consultancy, and financial advisory. Supported by a team of 30+ professionals and a pan-India presence, the firm delivers tailored solutions focused on client growth and service excellence. It holds a valid Peer Review Certificate from the ICAI.</p> <p>Registered Office: A-201, The Imperial Heights, 150 Feet Ring Road, Rajkot – 360005</p> | <p>M. Kapadiya (Membership No. 36767), a qualified Cost and Management Accountant and Commerce Graduate from Gujarat University. The firm has been in professional practice since 2013 and has developed strong expertise in cost audit and maintenance of cost accounting records under Section 148 of the Companies Act, 2013, design and implementation of robust costing systems, cost control and cost reduction mechanisms, profitability and variance analysis, and strategic decision-support through cost management. The firm also provides comprehensive GST advisory and compliance services. With exposure across a wide range of manufacturing and industrial sectors, the</p> |
|--|---|--|--|--|

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|--|----------------|---|----------------|---|
| | | clients receive effective and compliant solutions for their tax and regulatory matters. | | firm focuses on delivering value-driven, compliant, and industry-oriented cost management solutions aligned with statutory and business requirements. |
| Disclosure of relationships between directors (in case of appointment of a director). | Not Applicable | Not Applicable | Not Applicable | Not Applicable |

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF HALF YEARLY FINANCIAL RESULTS

To
The Board of Directors of
Jigar Cables Limited

Report on the audit of the Consolidated Financial Results

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for the half year ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the half year and year ended March 31, 2026" of JIGAR CABLES LIMITED ("the Parent") and its subsidiary (Together referred to as "Group ") for the half year and year ended March 31, 2025, ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of our audit reports on financial information of subsidiary referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2026:

- (i) Includes the results of Jigar Polymers Limited ("Subsidiary");
- (ii) Is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other financial information of the Group for the year ended March 31, 2026.

b) Conclusion on Audited Consolidated Financial Results for the Half Year ended March 31, 2026

With respect to the Consolidated Financial Results for the Half Year and Year ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the review reports of the Subsidiary referred to in 'Other



Matters' section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the Half Year and year ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("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 Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for half Year and year ended March 31, 2026, has been compiled from the related audited Consolidated Financial Statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the Half Year and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and other financial information of the group in accordance with the recognition and measurement principles laid down in the 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 Regulation 33 and Regulation 52 of the Listing Regulations.

The Board of Directors of the respective companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their 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 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, as aforesaid. In preparing the Statement, The Board of Directors of the Group is responsible for assessing the ability of their company 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 of the Group are also responsible for overseeing the financial reporting process of their respective companies.



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

a) Audit of the Consolidated Financial Results for year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 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 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 Statement, 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, but not for the purpose of expressing an opinion on the effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 ability of its subsidiaries to continue as a going concern. 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 Statement 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 its subsidiaries to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated 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 results/financial information of the entities within its subsidiaries of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is magnitude of misstatement in the statement that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of statement 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 misstatement in the statement.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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.

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.

b) Review of the Consolidated Financial Results for the Half Year and year ended March 31, 2026

We conducted our review of the Consolidated Financial Results for the Half Year and year ended March 31, 2026 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 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 SAS specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

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.



Other Matter

- The Statement includes the results for the Half Year and year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published year to date figures up to the Half Year of the current financial year, which were subjected to a limited review by us. Our report is not modified in respect of this matter.
- We draw attention to the fact that the code on wages 2019 , the Industrial Relations Code , 2020, the code on Social Security 2020 and the Occupational Safety , Health and working Conditions Code, 2020 (Collectively, " the labor Codes") have been enacted by Parliament but the Rules thereunder and the date of their commencement have not yet been modified by the central Government as at the date of this report. The Company has, accordingly, not applied the Provision of the Labour Codes in preparing the Standalone Financial Results for the year ended March 31 , 2026, as the same are not yet operative. In the absence of notified Rules and an effective date , the financial impact, if any, of transaction to the Labour Codes on the Company's employee benefits obligations is presently not ascertainable. This matters has been appropriately disclosed by the management in notes 10 to the Statement.
- We have audited the financial statements of Subsidiary included in the consolidated financial results, whose financial statements reflect total assets of Rs.187.91 lakhs as at 31 March, 2026 and total revenues of Rs.384.67 lakhs, total net profit after tax of Rs.5.47 lakhs, and net cash outflow of Rs.0.98 lakhs for the year ended 31st March 2026, as considered in the Statement , in respect of a subsidiary whose financial statements have audited by us.

For Rushabh R Shah & Co.

Chartered Accountants

FRN: 156419W



Rushabh Shah

Proprietor

Membership No.: 607585

UDIN: 266075850RXI174351

Date: 21st May, 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 Year and Half Year ended 31st March, 2026

(Rs. In Lakhs except EPS)

| Sr. No. | Particulars | Half Year ended on | | | For the Year Ended | For the Year Ended |
|-----------|--|--------------------|-----------------|-----------------|--------------------|--------------------|
| | | 31-03-2026 | 30-09-2025 | 31-03-2025 | 31-03-2026 | 31-03-2025 |
| | | (See Note 4) | (Unaudited) | (See Note 4) | (Audited) | (Audited) |
| 1 | Income from Operations | | | | | |
| | (a) Net Sales / Income from Operations | 3,171.77 | 2,623.41 | 4,339.02 | 5,795.18 | 10,510.81 |
| | (b) Other Income | 18.00 | 5.80 | 10.01 | 23.80 | 11.40 |
| | Total Income from Operations | 3,189.76 | 2,629.22 | 4,349.03 | 5,818.98 | 10,522.21 |
| 2 | Expenses: | | | | | |
| | (a) Cost of materials consumed | 2,688.94 | 2,885.30 | 3,462.14 | 5,574.24 | 8,781.65 |
| | (b) Changes in inventories of finished goods, work-in-progress and Stock-in- | 27.25 | (665.10) | 261.57 | (637.85) | 460.34 |
| | (c) Purchases of Stock-in-Trade | - | - | - | - | - |
| | (d) Employee benefits expense | 55.85 | 55.04 | 62.80 | 110.89 | 115.92 |
| | (e) Finance Cost | 24.82 | 19.38 | 62.60 | 44.20 | 152.30 |
| | (f) Depreciation and amortization expense | 22.99 | 51.80 | 37.51 | 74.79 | 55.72 |
| | (g) Other expenses | 207.83 | 205.84 | 333.65 | 413.67 | 707.73 |
| | Total expenses | 3,027.69 | 2,552.25 | 4,220.27 | 5,579.94 | 10,273.66 |
| 3 | Profit / (loss) before Extraordinary and exceptional Items and Tax (1 - 2) | 162.08 | 76.96 | 128.76 | 239.04 | 248.55 |
| 4 | Exceptional Items | | | | | |
| 5 | Profit before Extraordinary items and Tax (3 - 4) | 162.08 | 76.96 | 128.76 | 239.04 | 248.55 |
| 6 | Extraordinary Items | | | | | |
| 7 | Profit before tax (5 - 6) | 162.08 | 76.96 | 128.76 | 239.04 | 248.55 |
| 8 | Tax Expense | | | | | |
| | i) Current tax | 43.77 | 15.79 | 36.29 | 59.56 | 67.25 |
| | ii) Deferred tax | 1.82 | 2.60 | (1.01) | 4.42 | -1.54 |
| | iii) Excess/Short Provision Written back/off | (4.92) | - | 0.66 | (4.92) | 0.66 |
| 9 | Profit (Loss) for the period from continuing operations (7-8) | 121.40 | 58.57 | 92.82 | 179.98 | 182.18 |
| 10 | Net Profit / (Loss) for the period | 121.40 | 58.57 | 92.82 | 179.98 | 182.18 |
| 11 | Paid-up Equity Share Capital (F.V. of Rs. 10/- each) | 901.20 | 901.20 | 703.20 | 901.20 | 703.20 |
| 12 | Reserve excluding Revaluation Reserves as per balance sheet of previous | | | | 2,128.36 | 1,149.45 |
| 13 | Earnings per equity share (before extraordinary items) (of Rs. 10/- each) (Amt. Rs.) | | | | | |
| | (1) Basic | 1.35 | 0.79 | 1.32 | 2.20 | 2.59 |
| | (2) Diluted | 1.35 | 0.77 | 1.20 | 2.17 | 2.39 |

For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)



Ramnik P Vaghasiya
 (Whole time Director)
 DIN: 06965718

Place : Gondal
 Date : May 21, 2026

Audited Consolidated Statement of Assets and Liabilities

(Rs. in Lakhs)

| Particulars | as at | |
|--|-----------------|-----------------|
| | 31-03-2026 | 31-03-2025 |
| | (Audited) | (Audited) |
| I. EQUITY AND LIABILITIES | | |
| (1) Shareholder's Funds | | |
| (a) Share Capital | 901.20 | 703.20 |
| (b) Reserves and Surplus | 2,128.36 | 1,149.45 |
| (c) Money received against share warrants | - | 249.23 |
| <i>Sub-total - Shareholder's Funds</i> | 3,029.56 | 2,101.88 |
| (2) Share application money pending allotment | | |
| (3) Non-Current Liabilities | | |
| (a) Long-term borrowings | 609.44 | 49.98 |
| (b) Other Long term liabilities | - | - |
| (c) Long term provisions | 10.11 | 8.11 |
| <i>Sub-total - Non-Current Liabilities</i> | 619.55 | 58.09 |
| (4) Current Liabilities | | |
| (a) Short-term borrowings | 583.22 | 232.53 |
| (b) Trade payables | | |
| 1. Dues of Micro Enterprises and Small Enterprises; | 21.37 | 34.54 |
| 2. Dues other than Micro and Small Enterprises and Small Enterprises | 186.58 | 3.31 |
| (c) Other current liabilities | 58.98 | 28.87 |
| (d) Short-term provisions | 56.59 | 57.69 |
| <i>Sub-total - Current Liabilities</i> | 906.74 | 356.94 |
| TOTAL - EQUITY AND LIABILITIES | 4,555.85 | 2,516.91 |
| II. ASSETS | | |
| (1) Non-current assets | | |
| (a) <i>Property, Plant & Equipment</i> | | |
| (i) Tangible assets | 472.22 | 508.86 |
| (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) | 3.34 | 7.76 |
| (d) Long term loans and advances | - | - |
| (e) Other non-current assets | 47.11 | 21.21 |
| <i>Sub-total - Non-current assets</i> | 1,965.39 | 537.83 |
| (2) Current assets | | |
| (a) Current investments | - | - |
| (b) Inventories | 1,619.63 | 799.51 |
| (c) Trade receivables | 312.10 | 938.60 |
| (d) Cash and cash equivalents | 152.86 | 164.51 |
| (e) Short-term loans and advances | 477.03 | 75.42 |
| (f) Other current assets | 28.84 | 1.04 |
| <i>Sub-total - Current assets</i> | 2,590.46 | 1,979.08 |
| TOTAL - ASSETS | 4,555.85 | 2,516.91 |

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

Place : Gondal
Date : May 21, 2026



Ramnik P Vaghasiya
Ramnik P Vaghasiya
(Whole time Director)
DIN: 06965718

Audited Consolidated Cash Flow Statement

(Rs. in Lakhs)

| Particulars | 31-March-2026 | 31-March-2025 |
|---|-------------------|-----------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit after tax | 179.98 | 182.18 |
| Profit/(loss) from Discontinuing Operation (after tax) | - | - |
| Depreciation and Amortisation Expense | 74.79 | 55.72 |
| Provision for tax | 59.06 | 66.36 |
| Loss/(Gain) on Sale / Discard of Assets (Net) | 0.00 | 0.41 |
| Non Cash Expenses | 2.97 | 30.89 |
| Interest Income | (7.98) | (6.02) |
| Finance Costs | 44.20 | 152.30 |
| Operating Profit before working capital changes | 353.01 | 481.85 |
| Adjustment for: | | |
| Inventories | (820.12) | 451.30 |
| Trade Receivables | 625.53 | (176.05) |
| Loans and Advances | (386.91) | - |
| Other Current Assets | (41.23) | 1.28 |
| Other Non current Assets | (22.43) | - |
| Trade Payables | 170.10 | (39.50) |
| Other Current Liabilities | 34.72 | 12.67 |
| Short-term Provisions | (4.72) | - |
| Long-term Provisions | (0.00) | - |
| Cash (Used in)/Generated from Operations | (92.03) | 731.56 |
| Tax paid/(Net) | 51.02 | 49.70 |
| Net Cash (Used In)/Generated from Operating Activities | (143.06) | 681.86 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant and Equipment | (1,481.43) | (229.60) |
| Sale of Property, Plant and Equipment | - | 0.25 |
| Loans and Advances given | (4.58) | (2.32) |
| Interest received | 7.81 | 8.26 |
| Dividend received | - | - |
| Net Cash (Used In)/Generated from Investing Activities | (1,478.20) | (223.42) |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds from Issue of Share Capital | 747.70 | - |
| Proceeds from Long Term Borrowings | 559.46 | 45.88 |
| Proceeds from Short Term Borrowings | 350.69 | (252.87) |
| Interest Paid | (48.24) | (148.26) |
| Net Cash (Used in)/Generated from Financing Activities | 1,609.61 | (355.25) |
| Net Increase/(Decrease) in Cash and Cash Equivalents | (11.65) | 103.19 |
| Opening Balance of Cash and Cash Equivalents | 164.51 | 61.32 |
| Exchange difference of Foreign Currency Cash and Cash equivalents | - | - |
| Closing Balance of Cash and Cash Equivalents | 152.86 | 164.51 |
| Components of cash and cash equivalents | | |
| Cash on hand | 31-March-2026 | 31-March-2025 |
| Balances with banks in current accounts | 29.09 | 21.07 |
| Cash and cash equivalents as per Cash Flow Statement | 49.65 | 104.19 |
| Other Bank Balance | 78.74 | 125.26 |
| Bank Deposit having maturity of greater than 12 months | 74.13 | 39.25 |
| Cash and bank balance as per Balance Sheet | 152.86 | 164.51 |

For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)

Place : Gondal
 Date : May 21, 2026



R. P. Vaghasiya
 Ramnik P Vaghasiya
 (Whole time Director)
 DIN: 06965718

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 May 21,2026 and approved by the Board of Director of the Group held on that date .
- 2 The Group is only engaged In the Manufacturing and Sale of Fiectric 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 figures for the half year ended on 31st March, 2026 are the balancing figures between audited figures In respect of the full financial year and half year ended unaudited figure up to 30th September, 2025.
- 5 The previous period's figures have been regrouped/ rearranged / reclassified wherever necessary but not audited.
- 6 There were no Investor complaints pending /received during the period under review.
- 7 The Parent Company has issued share warrants which were converted to 19,80,000/- equity shares at a price of Rs. 50.35/- per share on 29.08.2025

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)



Ramnik P Vaghasiya

Ramnik P Vaghasiya
(Whole time Director)
DIN: 06965718

Place : Gondal
Date : May 21, 2026



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF HALF YEARLY FINANCIAL RESULTS

To
The Board of Directors,
Jigar Cables Limited

Report on the audit of the Standalone Financial Results

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the Half Year ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Half Year and year Ended March 31, 2026." of JIGAR CABLES LIMITED (the "Company"), being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026: is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year then ended.

(b) Conclusion on Audited Standalone Financial Results for the Half Year ended March 31, 2026

With respect to the Standalone Financial Results for the Half Year ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the Half Year ended March 31, 2026



prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of [cite: 6] the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit of the Company and other financial information 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 Regulation 33 of 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 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.

In preparing the Statement, the Board of Directors are 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.



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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is magnitude of misstatement in the statement that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of statement 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 misstatement in the statement.

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.

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.

b) Review of the Standalone Financial Results for the Half Year ended March 31, 2026

We conducted our review of the Standalone Financial Results for the Half Year ended March 31, 2026 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 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 SAs specified under section 143(10) of the Act 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.



The Board of Directors are responsible for overseeing the Company's financial reporting Process.

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

a) Audit of the standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Annual Standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of the Listing Regulations.
- Conclude on the appropriateness of the 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 ability of the Company to continue as a going concern. 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 Statement or, if such disclosures



Other Matter

- The Statement includes the results for the Half Year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the Half Year of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.
- We draw attention to the fact that the code on wages 2019 , the Industrial Relations Code , 2020, the code on Social Security 2020 and the Occupational Safety , Health and working Conditions Code, 2020 (Collectively, " the labor Codes") have been enacted by Parliament but the Rules thereunder and the date of their commencement have not yet been modified by the central Government as at the date of this report. The Company has, accordingly, not applied the Provision of the Labour Codes in preparing the Standalone Financial Results for the year ended March 31 , 2026, as the same are not yet operative. In the absence of notified Rules and an effective date , the financial impact, if any, of transaction to the Labour Codes on the Company's employee benefits obligations is presently not ascertainable. This matters has been appropriately disclosed by the management in notes 10 to the Statement.

For, Rushabh R Shah And Co.

Chartered Accountants

Firm's Registration No.:156419W

R. Shah



Rushabh Shah

Proprietor

Membership No.: 607585

UDIN: 26607585YJLAQL2740

Date: 21nd May, 2026

Place: Rajkot

Statement of Standalone Audited Financial Results for the Year and Half Year ended 31st March, 2026

(Rs. in Lakhs except EPS)

| Sr. No. | Particulars | Half Year ended on | | | For the Year Ended | For the Year Ended |
|-----------|---|--------------------|-----------------|-----------------|--------------------|--------------------|
| | | 31-03-2026 | 30-09-2025 | 31-03-2025 | 31-03-2026 | 31-03-2025 |
| | | (See Note 4) | (Unaudited) | (See Note 4) | (Audited) | (Audited) |
| 1 | Income from Operations | | | | | |
| | (a) Net Sales / Income from Operations | 3,133.99 | 2,532.30 | 4,256.98 | 5,666.29 | 10,314.70 |
| | (b) Other Income | 16.67 | 4.72 | 10.21 | 21.39 | 12.00 |
| | Total income from Operations | 3,150.65 | 2,537.03 | 4,267.19 | 5,687.68 | 10,326.70 |
| 2 | Expenses: | | | | | |
| | (a) Cost of materials consumed | 2,656.35 | 2,852.40 | 3,436.35 | 5,508.75 | 8,677.40 |
| | (b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 34.34 | (705.70) | 235.05 | (671.36) | 426.82 |
| | (c) Purchases of Stock-in-Trade | - | - | - | - | - |
| | (d) Employee benefits expense | 55.54 | 50.51 | 56.50 | 106.05 | 103.48 |
| | (e) Finance Cost | 24.62 | 17.26 | 59.62 | 41.88 | 146.71 |
| | (f) Depreciation and amortization expense | 17.39 | 47.43 | 32.21 | 64.82 | 45.50 |
| | (g) Other expenses | 206.25 | 198.86 | 323.90 | 405.11 | 687.89 |
| | Total expenses | 2,994.50 | 2,460.75 | 4,143.62 | 5,455.25 | 10,087.79 |
| | Profit / (loss) before Extraordinary and exceptional Items and Tax (1 - 2) | 156.15 | 76.28 | 123.57 | 232.43 | 238.91 |
| 3 | Exceptional Items | | | | | |
| 4 | Profit before Extraordinary items and Tax (3 - 4) | 156.15 | 76.28 | 123.57 | 232.43 | 238.91 |
| 5 | Extraordinary Items | | | | | |
| 6 | Profit before tax (5 - 6) | 156.15 | 76.28 | 123.57 | 232.43 | 238.91 |
| 7 | Tax Expense | | | | | |
| | i) Current tax | 42.80 | 15.73 | 34.90 | 58.53 | 64.61 |
| | ii) Deferred tax | 1.81 | 2.49 | (0.87) | 4.30 | -1.25 |
| | iii) Excess/Short Provision Written back/off | (4.92) | - | 0.46 | (4.92) | 0.46 |
| 8 | Profit (Loss) for the period from continuing operations (7-8) | 116.46 | 58.06 | 89.08 | 174.52 | 175.09 |
| 9 | Net Profit / (Loss) for the period | 116.46 | 58.06 | 89.08 | 174.52 | 175.09 |
| 10 | Paid-up Equity Share Capital (F.V. of Rs. 10/- each) | 901.20 | 901.20 | 703.20 | 901.20 | 703.20 |
| 11 | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | | | | 2,086.00 | 1,112.55 |
| 12 | Earnings per equity share (before extraordinary items) | | | | | |
| | (1) Basic | 1.29 | 0.79 | 1.27 | 2.13 | 2.49 |
| | (2) Diluted | 1.29 | 0.76 | 1.15 | 2.10 | 2.30 |

For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)



Ramnik P Vaghasiya

Ramnik P Vaghasiya
 (Whole time Director)
 DIN: 06965718

Place : Gondal
 Date : May 21, 2026

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

Audited Standalone Statement of Assets and Liabilities

(Rs. in Lakhs)

| Particulars | as at | |
|--|-----------------|-----------------|
| | 31-03-2026 | 31-03-2025 |
| | (Audited) | (Audited) |
| I. EQUITY AND LIABILITIES | | |
| (1) Shareholder's Funds | | |
| (a) Share Capital | 901.20 | 703.20 |
| (b) Reserves and Surplus | 2,086.00 | 1,112.55 |
| (c) Money received against share warrants | - | 249.23 |
| Sub-total - Shareholder's Funds | 2,987.20 | 2,064.98 |
| (2) Share application money pending allotment | | |
| (3) Non-Current Liabilities | | |
| (a) Long-term borrowings | 609.44 | 49.97 |
| (b) Other Long term liabilities | - | - |
| (c) Long term provisions | 10.11 | 7.16 |
| Sub-total - Non-Current Liabilities | 619.55 | 57.13 |
| (4) Current Liabilities | | |
| (a) Short-term borrowings | 583.22 | 184.40 |
| (b) Trade payables | | |
| 1. Dues of Micro Enterprises and Small Enterprises; | 20.45 | 23.39 |
| 2. Dues other than Micro and Small Enterprises and Small Enterprises | 186.51 | 3.31 |
| (c) Other current liabilities | 57.74 | 28.33 |
| (d) Short-term provisions | 55.07 | 55.66 |
| Sub-total - Current Liabilities | 902.99 | 295.09 |
| TOTAL - EQUITY AND LIABILITIES | 4,509.74 | 2,417.20 |
| II. ASSETS | | |
| (1) Non-current assets | | |
| (a) Property, Plant & Equipment | | |
| (i) Tangible assets | 334.93 | 368.90 |
| (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 | 5.92 |
| (d) Long term loans and advances | - | - |
| (e) Other non-current assets | 45.18 | 21.00 |
| Sub-total - Non-current assets | 1,929.45 | 500.82 |
| (2) Current assets | | |
| (a) Current investments | - | - |
| (b) Inventories | - | - |
| (c) Trade receivables | 1,579.88 | 711.56 |
| (d) Cash and cash equivalents | 312.10 | 937.93 |
| (e) Short-term loans and advances | 146.97 | 159.59 |
| (f) Other current assets | 512.50 | 106.25 |
| Sub-total - Current assets | 2,880.45 | 1,916.38 |
| TOTAL - ASSETS | 4,509.74 | 2,417.20 |

For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)

Place : Gondal
 Date : May 22, 2025



R. Vaghasiya
 Ramnik P Vaghasiya
 (Whole time Director)
 DIN: 06965718

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

Audited Standalone Cash Flow Statement

| Particulars | (Rs. in Lakhs) | |
|---|----------------------|----------------------|
| | 31-March-2026 | 31-March-2025 |
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit after tax | 174.52 | 175.08 |
| Profit/(loss) from Discontinuing Operation (after tax) | - | - |
| Depreciation and Amortisation Expense | 64.82 | 45.50 |
| Provision for tax | 57.91 | 63.83 |
| Non Cash Expenses | 3.91 | 30.51 |
| Interest Income | (7.98) | (6.02) |
| Finance Costs | 41.88 | 146.71 |
| Operating Profit before working capital changes | 335.05 | 455.61 |
| Adjustment for: | | |
| Inventories | (868.32) | 400.02 |
| Trade Receivables | 624.86 | (174.96) |
| Loans and Advances | (385.97) | - |
| Other Current Assets | (42.58) | 29.86 |
| Other Non current Assets | (22.43) | - |
| Trade Payables | 180.26 | (17.46) |
| Other Current Liabilities | 33.71 | 13.83 |
| Short-term Provisions | (4.81) | - |
| Long-term Provisions | (0.00) | - |
| Cash (Used in)/Generated from Operations | (150.23) | 706.90 |
| Tax paid(Net) | 49.39 | 47.73 |
| Net Cash (Used in)/Generated from Operating Activities | (199.61) | 659.18 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant and Equipment | (1,473.95) | (227.41) |
| Sale of Property, Plant and Equipment | - | 0.25 |
| Loans and Advances given | (7.08) | 0.18 |
| Interest received | 7.81 | 7.75 |
| Dividend received | - | - |
| Net Cash (Used in)/Generated from Investing Activities | (1,473.22) | (219.23) |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds from Issue of Share Capital | 747.70 | - |
| Proceeds from Long Term Borrowings | 559.46 | 45.88 |
| Proceeds from Short Term Borrowings | 398.83 | (239.90) |
| Interest Paid | (45.78) | (142.81) |
| Net Cash (Used in)/Generated from Financing Activities | 1,660.21 | (336.83) |
| Net Increase/(Decrease) In Cash and Cash Equivalents | (12.63) | 103.11 |
| Opening Balance of Cash and Cash Equivalents | 159.59 | 56.48 |
| Exchange difference of Foreign Currency Cash and Cash equivalents | - | - |
| Closing Balance of Cash and Cash Equivalents | 146.97 | 159.59 |
| Components of cash and cash equivalents | 31-March-2026 | 31-March-2025 |
| Cash on hand | 23.82 | 16.49 |
| Balances with banks in current accounts | 49.02 | 103.85 |
| Cash and cash equivalents as per Cash Flow Statement | 72.84 | 120.34 |
| Other Bank Balance | | |
| Bank Deposit having maturity of greater than 12 months | 74.13 | 39.25 |
| Cash and bank balance as per Balance Sheet | 146.97 | 159.59 |

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)



R. Vaghasiya
Ramnik P Vaghasiya
(Whole time Director)
DIN: 06965718



Place : Gondal
Date : May 21, 2026


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

Notes : (Standalone Statement)

- 1 The above audited financials results for the half year and year ended 31st march, 2026 have been reviewed by the audit committee and were thereafter approved by the board of directors of the company held on May 21, 2026. The Statutory auditors have expressed an unqualified audit opinion on the financial results for the year ended 31st march,2026.
- 2 The financial results have been prepared in accordance with the applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013.
- 3 The company is in business of manufacturing of wires and cables and therefore the Company's business falls within a single business segment. Therefore "Segment Reporting" is not applicable to the Company.
- 4 The statement includes the results for the half year ended 31st March, 2026 and 31st March, 2025 as the balancing figure of the audited figure in respect of full financial year and the figures upto the first half of the respective financial year.
- 5 The previous period's figures have been regrouped/ rearranged / reclassified wherever necessary but not audited.
- 6 There were no Investor complaints pending /received during the period under review.
- 7 The Company has issued share warrants which were converted to 19,80,000/- equity shares at a price of Rs. 50.35/- per share on 29.08.2025
- 8 Pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the aforesaid Financial Results may be accessed on the company's website at www.sigmacab.com and may also be accessed at the website of the stock exchange where shares of the company are listed at www.bseindia.com.

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)




Ramnik P Vaghasiya
(Whole time Director)
DIN: 06965718

Place : Gondal
Date : May 21, 2026





Date: May 21, 2026

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

Script Code: 540651 Script ID: "JIGAR"

Sub: Declaration with respect to Unmodified opinion on Audited Financial Results (Standalone and Consolidated) of the Company for the half year and financial year ended March 31, 2026.

Dear Sir,

Pursuant to provisions of Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, We hereby confirming and declare that, the Audit Report issued by statutory auditor of the Company, Rushabh R Shah and Co., Chartered Accountants, Rajkot (FRN: 156419W) on Audited Financial Results (Standalone and Consolidated) of the Company for the half year and financial year ended March 31, 2026 with the unmodified opinion.

Kindly take the above on records and acknowledge.

Thanking You.

Yours Faithfully,
For, **JIGAR CABLES LIMITED**

Ramnik Parsotambhai Vaghasiya
Whole-time Director
DIN: 06965718



JIGAR CABLES LIMITED

CIN: L28999GJ2017PLC095651

Registered & Corporate Office

Plot No. 164/14 & 15, Jamwadi GIDC - 2 Gondal - 360 311 Dist. Rajkot (Gujarat) INDIA

Tel : +91 2825 221422 | Web : www.sigmacab.com | E-mail : info@sigmacab.com

