



WIRES & CABLES

AN ISO 9001:2015 CERTIFIED COMPANY

JIGAR CABLES LIMITED

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
CIN No. : L28999GJ2017PLC095651

November 09, 2022

To
BSE Limited (SME Platform)
P. J. Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir,

Sub: Outcome of Board Meeting
Ref: Scrip Code: 540651 Security ID: JIGAR

With the captioned subject, this is to inform you that the meeting of the Board of Directors of the Company was held on today, Wednesday, November 09, 2022 at registered office of the Company to inter-alia, considered the following matters,

1. Approval of Unaudited Standalone and Consolidated Financial Results along with the Cash Flow Statement of the Company for the quarter and Half year ended on September 30, 2022. Copy of the aforesaid Results together with the Limited Review Report is enclosed herewith.

The meeting of the Board of Directors commenced at 03:30 P.M. and concluded at 04:30 P.M.

Kindly acknowledge same and take on your records.
Thanking You.

For, JIGAR CABLES LIMITED

Priyanka K. Marvania

CS Priyanka K. Marvania
Compliance Officer & Company Secretary
Membership No.: A58477

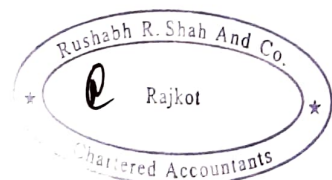
Encl: a/a.



Independent Auditor's Review Report on Standalone Unaudited Interim Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To Board of Directors,
Jigar Cables Limited

- We have reviewed the accompanying statement of Standalone unaudited financial results of Jigar Cables Limited ("The Company") for the half year ended on 30th September, 2022 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.
- 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.
- 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.
- 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.

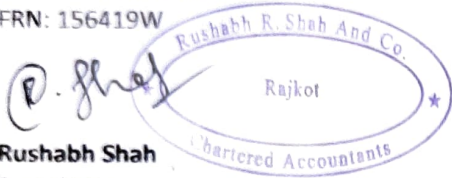


- The review of standalone unaudited interim financial results for the period ended 30 September 2021 and audit of standalone financial results for the year ended 31 March 2022 included in the Statement was carried out and reported by M.N. Manvar & Co and wherein unmodified conclusion has been expressed vide review report dated 23rd October, 2021 and unmodified opinion has been expressed vide audit report dated 24th May, 2022 respectively. Our conclusion is not modified in respect of this matter.

For Rushabh R Shah and Co

Chartered Accountants

FRN: 156419W



Rushabh Shah

Proprietor

M. No. 607585

UDIN : 22607585BCPWEQ4379

Place: Rajkot

Date: 09/11/2022

JIGAR CABLES LIMITED

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

CIN : L28999GJ2017PLC095651

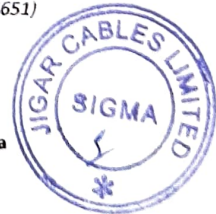
Statement of Standalone Unaudited Financial Results for the Half Year ended on 30th September, 2022

(Rs. In Lakhs)

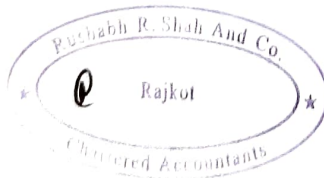
Sr. No.	Particulars	Half Year ended on			Year ended
		30/09/2022	31/03/2022	30/09/2021	31/03/2022
		(Unaudited)	(Refer Note 4)	(Unaudited)	(Audited)
1	Income from Operations :				
	(a) Net Sales / Income from Operations	1,176.82	533.64	579.53	1,113.17
	(b) Other Income	7.62	15.44	19.96	35.40
	Total Income from Operations	1,184.44	549.08	599.49	1,148.57
2	Expenses :				
	(a) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(118.40)	(46.85)	(53.06)	(99.91)
	(b) Cost of materials consumed	1,141.69	471.04	530.14	1,001.18
	(c) Purchases of Stock-in-Trade	-	-	-	-
	(d) Employee benefits expense	22.07	23.31	18.59	41.90
	(e) Finance Cost	18.83	16.08	16.24	32.32
	(f) Depreciation and amortization expense	15.68	18.63	18.78	37.41
	(g) Other expenses	66.06	45.19	48.80	93.99
	Total expenses	1,145.92	527.40	579.49	1,106.89
3	Profit / (loss) before Extraordinary and exceptional Items and Tax (1 - 2)	38.53	21.68	20.00	41.68
4	Exceptional Items	-	-	-	-
5	Profit before Extraordinary items and Tax (3 - 4)	38.53	21.68	20.00	41.68
6	Extraordinary Items	-	-	-	-
7	Profit before tax (5 - 6)	38.53	21.68	20.00	41.68
8	Tax Expense	-	-	-	-
	i) Current tax	7.12	6.21	5.97	12.18
	ii) Deferred Tax	(0.17)	(1.32)	(1.81)	(3.13)
9	Profit / (loss) from Ordinary Activities before tax (7 - 8)	31.57	16.79	15.84	32.63
10	Net Profit / (Loss) for the period	31.57	16.79	15.84	32.63
11	Paid-up Equity Share Capital (F.V. of Rs. 10/- each)	703.20	703.20	703.20	703.20
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	736.71
13	Earnings per equity share (before extraordinary items) (of Rs. 10/- each) (annualized) (Amt. Rs.)				
	(1) Basic	0.45	0.24	0.23	0.46
	(2) Diluted	0.45	0.24	0.23	0.46
14	Earnings per equity share (after extraordinary items) (of Rs. 10/- each) (annualized)				
	(1) Basic	0.45	0.24	0.23	0.46
	(2) Diluted	0.45	0.24	0.23	0.46

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

Sangitaben N. Vaghasiya
(Managing Director)
DIN: 06910845



Place : Gondal
Date : 09/11/2022

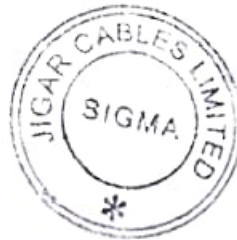


JIGAR CABLES LIMITED
Plot No. 164/14 & 15, Jamvadi GIDC - 2, Gondal - 360311. Dist.: Rajkot (Gujarat), INDIA.
CIN : L28999GJ2017PLC095651

Notes (Standalone Statement)

- 1 The above results have been reviewed and recommended by Audit Committee, at the meeting held on **09.11.2022** 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 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.

Place : Gondal
Date : 09/11/2022



For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

S. Patel
Sangitaben N. Vaghasiya
(Managing Director)
DIN: 06910845

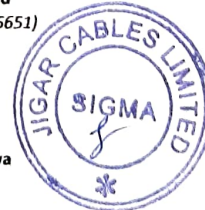
Unaudited Standalone Statement of Asset and Liabilities

(Rs. In Lakhs)

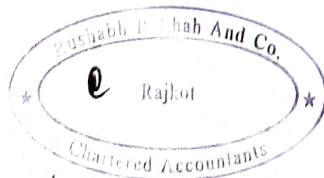
Particulars	as at	
	30/09/2022	31/03/2022
	(Unaudited)	(Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	703.20	703.20
(b) Reserves and Surplus	768.29	736.71
(c) Money received against share warrants	-	-
<i>Sub-total - Shareholder's Funds</i>	1,471.49	1,439.91
(2) Share application money pending allotment		
		-
(3) Non-Current Liabilities		
(a) Long-term borrowings	36.52	26.35
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	-	-
(d) Long term provisions	3.84	2.33
<i>Sub-total - Non-Current Liabilities</i>	40.36	28.68
(4) Current Liabilities		
(a) Short-term borrowings	373.13	322.84
(b) Trade payables		
1. Total outstanding dues of Micro Enterprises and Small Enterprises;	304.30	85.06
2. Other	43.11	1.23
(c) Other current liabilities	1.42	0.87
(d) Short-term provisions	22.38	21.69
<i>Sub-total - Current Liabilities</i>	744.34	431.69
Total - EQUITY AND LIABILITIES	2,256.18	1,900.28
II. ASSETS		
(1) Non-current assets		
<i>(a) Property, Plant & Equipment</i>		
(i) Tangible assets	181.20	197.76
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
(b) Non-current investments	105.00	105.00
(c) Deferred tax assets (net)	3.03	2.86
(d) Long term loans and advances	0.50	0.50
(e) Other non-current assets	78.47	308.69
<i>Sub-total - Non-current assets</i>	368.20	614.81
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	927.79	784.41
(c) Trade receivables	791.18	344.01
(d) Cash and cash equivalents	42.02	39.42
(e) Short-term loans and advances	126.54	117.35
(f) Other current assets	0.46	0.28
<i>Sub-total - Current assets</i>	1,887.98	1,285.47
Total - Assets	2,256.18	1,900.28

For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)

Sangitaben N. Vaghasiya
 (Managing Director)
 DIN: 06910845



Place : Gondal
 Date : 09/11/2022



Cash Flow Statement (Standalone)

(Rs. In Lakhs)

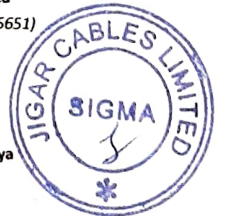
Particulars	For the half year ended			For the year ended
	30/09/2022	31/03/2022	30/09/2021	31/03/2022
(A) Cash flow from Operating Activities				
a. Net Profit before tax and exceptional items	38.52	21.68	20.00	41.68
Adjustment for:				
Depreciation and amortization	15.68	18.63	18.78	37.41
Finance Costs	18.83	16.08	16.24	32.32
Loss/(Gain) on Sale / Discard of Assets (Net)	(2.48)	0.37	-	0.37
Bad debt, provision for doubtful debts	0.27	0.15	-	0.15
Interest Income	(3.81)	(10.31)	(19.96)	(30.27)
b. Operating profit before working capital changes	67.00	46.60	35.06	81.66
Adjustment for:				
<u>Changes in Current Assets</u>				
Inventory	(143.38)	(52.41)	(35.87)	(88.28)
Trade Receivables	(447.44)	37.00	(128.64)	(91.64)
Other Current & non current Assets	240.77	145.93	9.42	155.35
<u>Changes in Current Liabilities</u>				
Trade payables & Others	261.12	(153.80)	176.94	23.14
Other Current Liabilities	0.55	(12.49)	12.56	0.07
Movement in Provisions	2.19	3.77	(0.34)	3.43
c. Cash generated from operations	(19.18)	14.60	69.13	83.73
Direct taxes paid/provided (net of Refund of Tax)	7.95	13.11	-	13.11
Net Cash flow/(used) from Operating Activities	(27.13)	1.49	69.13	70.62
(B) Cash flow from Investing Activities				
Purchase of fixed assets	(0.66)	(2.45)	(14.16)	(16.61)
Sale of Fixed Assets	4.03	1.35	-	1.35
Proceeds/(Repayment) of Loans & Advances	(19.36)	32.65	(77.19)	(44.54)
Interest Received	4.09	10.31	19.96	30.27
Net Cash flow from Investing Activities	(11.90)	41.86	(71.39)	(29.53)
(C) Net Cash flow from Financing Activities				
Changes in Capital	-	-	-	-
Share Premium	-	-	-	-
Dividend including tax thereon	-	-	-	-
Proceeds/(Repayment) of long term borrowings (Net)	10.17	(19.98)	(10.27)	(30.25)
Proceeds/(Repayment) of Short term borrowings (Net)	50.29	8.50	22.99	31.49
Finance Costs - Interest	(18.83)	(16.08)	(16.24)	(32.32)
Net Cash Flow from Financing Activities	41.63	(27.56)	(3.52)	(31.08)
(D) Net increase in Cash & Cash equivalents				
Cash & Cash equivalents at beginning of the year	39.42	23.63	29.42	29.42
Cash & Cash equivalents at end of the year	42.02	39.42	23.63	39.42
Net increase in Cash & Cash equivalents	2.59	15.79	(5.78)	10.01

Note:

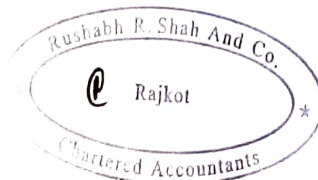
Particulars	(Rs. In Lakhs)
Cash on hand	15.30
Balances with Banks	0.25
Fixed Deposits-Matured within 12 Months	26.46
Cash & Cash equivalents at end of the year	42.02

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

Sangitaben N. Vaghasiya
(Managing Director)
DIN: 06910845



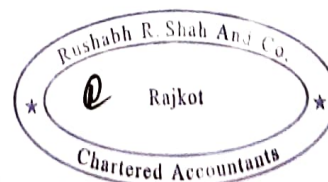
Place : Gondal
Date : 09/11/2022



Independent Auditor's Review Report on Consolidated Unaudited Interim Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To Board of Directors,
Jigar Cables Limited

- 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, 2022 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.
- 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.
- 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.
- The Statement includes the financial results of the following entities:
 1. Jigar Cables Limited, the parent company
 2. Jigar Polymers Limited , the subsidiary company
- 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.

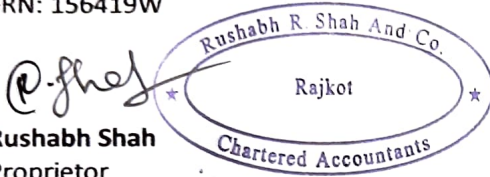


- The review of Consolidated unaudited interim financial results for the period ended 30 September 2021 and audit of Consolidated financial results for the year ended 31 March 2022 included in the Statement was carried out and reported by M.N. Manvar & Co and wherein unmodified conclusion has been expressed vide review report dated 23rd October, 2021 and unmodified opinion has been expressed vide audit report dated 24th May, 2022 respectively. Our conclusion is not modified in respect of this matter.

For Rushabh R Shah and Co

Chartered Accountants

FRN: 156419W



Rushabh Shah

Proprietor

M. No. 607585

UDIN : 22607585BCPTKJ4323

Place: Rajkot

Date: 09/11/2022

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

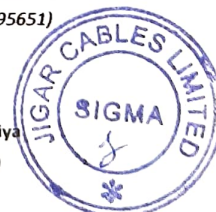
Statement of Consolidated Unaudited Financial Results for the Half Year ended on 30st September,2022

(Rs. In Lakhs)

Sr. No.	Particulars	Half Year ended on			for the Year
		30/09/2022	31/03/2022	30/09/2021	31/03/2022
		(Unaudited)	(Refer Note-4)	(Unaudited)	(Audited)
1	Income from Operations				
	(a) Net Sales / Income from Operations	1,249.09	644.69	620.34	1,265.03
	(b) Other Income	6.62	9.98	21.95	31.93
	Total Income from Operations	1,255.71	654.67	642.29	1,296.96
2	Expenses:				
	(a) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(128.55)	(67.45)	(74.65)	(142.10)
	(b) Cost of materials consumed	1,200.04	573.46	568.90	1,142.36
	(c) Purchases of Stock-in-Trade	-	-	-	-
	(d) Employee benefits expense	26.44	26.41	21.94	48.35
	(e) Finance Cost	22.96	21.11	22.02	43.13
	(f) Depreciation and amortization expense	22.19	26.33	26.47	52.80
	(g) Other expenses	72.19	52.67	56.53	109.20
	Total expenses	1,215.28	632.53	621.21	1,253.74
3	Profit / (loss) before Extraordinary and exceptional Items and Tax (1 - 2)	40.43	22.14	21.08	43.22
4	Exceptional Items	-	-	-	-
5	Profit before Extraordinary items and Tax (3 - 4)	40.43	22.14	21.08	43.22
6	Extraordinary Items	-	-	-	-
7	Profit before tax (5 - 6)	40.43	22.14	21.08	43.22
8	Tax Expense				
	i) Current tax	7.74	6.67	6.24	12.91
	ii) Deferred tax	(0.24)	(1.54)	(2.03)	(3.57)
9	Profit (Loss) for the period from continuing operations (7 - 8)	32.94	17.01	16.87	33.88
10	Net Profit / (Loss) for the period	32.94	17.01	16.87	33.88
11	Paid-up Equity Share Capital (F.V. of Rs. 10/- each)	703.20	703.20	703.20	703.20
	Weighted Equity Share Capital (F.V. of Rs. 10/- each)	-	-	-	633.83
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	760.21
13	Earnings per equity share (before extraordinary items) (of Rs. 10/- each) (annualized) (Amt. Rs.)				
	(1) Basic	0.47	0.24	0.24	0.48
	(2) Diluted	0.47	0.24	0.24	0.48
14	Earnings per equity share (after extraordinary items) (of Rs. 10/- each) (annualized)				
	(1) Basic	0.47	0.24	0.24	0.48
	(2) Diluted	0.47	0.24	0.24	0.48

For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)

Sangitaben N. Vaghasiya
 (Managing Director)
 DIN: 06910845



Place : Gondal
 Date : 09/11/2022



JIGAR CABLES LIMITED

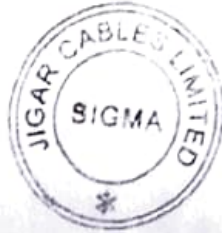
Plot No. 164/14 & 15, Jamvadi GIDC - 2, Gondal - 360311. Dist.: Rajkot (Gujarat), INDIA.

CIN : L28999GJ2017PLC095651

Notes (Consolidated Statement)

- 1 The above results have been reviewed and recommended by Audit Committee, at the meeting held on 09.11.2022 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.
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- 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.

Place : Gondal
Date : 09/11/2022



For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

S. Patel

Sangitaben N. Vaghasiya
(Managing Director)
DIN: 06910845

Unaudited Consolidated Statement of Assets and Liabilities

(Rs. In Lakhs)

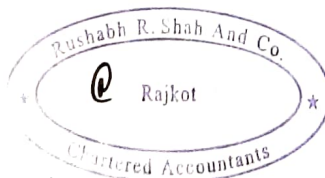
Particulars	as at	as at
	30.09.2022	31.03.2022
	(Unaudited)	(Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	703.20	703.20
(b) Reserves and Surplus	793.15	760.21
(c) Money received against share warrants	-	-
<i>Sub-total - Shareholder's Funds</i>	1,496.35	1,463.41
(2) Share application money pending allotment		
	-	-
(3) Non-Current Liabilities		
(a) Long-term borrowings	60.44	66.96
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	-	-
(d) Long term provisions	3.83	2.33
<i>Sub-total - Non-Current Liabilities</i>	64.27	69.29
(4) Current Liabilities		
(a) Short-term borrowings	447.07	373.98
(b) Trade payables		
1. Total outstanding dues of Micro Enterprises and Small Enterprises;	329.89	87.42
2. Total outstanding dues of creditors other than Micro Enterprises	65.73	1.44
(c) Other current liabilities	1.57	14.31
(d) Short-term provisions	22.99	23.03
<i>Sub-total - Current Liabilities</i>	867.24	500.18
Total - EQUITY AND LIABILITIES	2,427.86	2,032.88
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment		
(i) Tangible assets	344.68	367.76
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	4.33	4.08
(d) Long term loans and advances	0.50	0.50
(e) Other non-current assets	78.47	308.69
<i>Sub-total - Non-current assets</i>	427.98	681.03
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	1,066.88	904.67
(c) Trade receivables	818.69	338.07
(d) Cash and cash equivalents	44.91	43.22
(e) Short-term loans and advances	68.66	65.05
(f) Other current assets	0.74	0.84
<i>Sub-total - Current assets</i>	1,999.88	1,351.85
Total - Assets	2,427.86	2,032.88

For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)



Sangitaben N. Vaghasiya
 (Managing Director)
 DIN: 06910845

Place : Gondal
 Date : 09/11/2022



Cash Flow Statement (Consolidated)

(Rs. In Lakhs)

Particulars	For the half year ended		For the year ended	
	30/09/2022	31/03/2022	30/09/2021	31/03/2022
(A) Cash flow from Operating Activities				
a. Net Profit before tax and exceptional items	40.44	22.51	21.08	43.59
Adjustment for:				
Depreciation and amortization	22.19	26.33	26.47	52.80
Finance Costs	22.96	21.11	22.02	43.13
Loss/(Gain) on Sale / Discard of Assets (Net)	(2.48)	0.37	-	0.37
Bad debt, provision for doubtful debts	0.27	0.15	-	0.15
Non Cash Expenses	0.28	-	-	-
Interest Income	(3.81)	(10.30)	(21.95)	(32.25)
b. Operating profit before working capital changes	79.84	60.17	47.62	107.79
Adjustment for:				
<u>Changes in Current Assets</u>				
Inventory	(162.21)	(64.31)	(63.75)	(128.06)
Trade Receivables	(480.89)	42.93	(128.64)	(85.71)
Other Current & Non current Assets	240.77	146.21	4.81	151.02
<u>Changes in Current Liabilities</u>				
Trade payables & Others	306.76	(158.65)	174.07	15.42
Other Current Liabilities	(12.74)	(19.49)	30.40	10.91
Movement in Provisions	1.46	3.82	(0.34)	3.48
c. Cash generated from operations	(27.01)	10.68	64.17	74.85
Direct taxes paid/provided (net of Refund of Tax)	8.47	15.38	-	15.38
Net Cash flow/(used) from Operating Activities	(35.48)	(4.70)	64.17	59.47
(B) Cash flow from Investing Activities				
Purchase of fixed assets	(0.66)	(2.44)	(14.17)	(16.61)
Sale of Fixed Assets	4.03	1.35	-	1.35
Proceeds/(Repayment) of Loans & Advances	(13.90)	56.19	(49.72)	6.47
Interest Received	4.09	10.30	21.95	32.25
Net Cash flow from Investing Activities	(6.44)	65.40	(41.94)	23.46
(C) Net Cash flow from Financing Activities				
Changes in Capital	-	-	-	-
Share Premium	-	-	-	-
Dividend paid	-	-	-	-
Tax on Dividend paid	-	-	-	-
Proceeds/(Repayment) of long term borrowings (Net)	(6.52)	(40.82)	(37.37)	(78.19)
Proceeds/(Repayment) of Short term borrowings (Net)	73.10	17.54	23.00	40.54
Finance Costs - Interest	(22.96)	(21.11)	(22.02)	(43.13)
Net Cash Flow from Financing Activities	43.62	(44.39)	(36.39)	(80.78)
(D) Net increase in Cash & Cash equivalents				
Cash & Cash equivalents at beginning of the year	43.22	26.91	41.07	41.07
Cash & Cash equivalents at end of the year	44.91	43.22	26.91	43.22
Net Increase in Cash & Cash equivalents	1.69	16.31	(14.16)	2.15

Note:

Particulars	(Rs. In Lakhs)
Cash on hand	17.95
Balances with Banks	0.50
Fixed Deposits-Matured within 12 Months	26.45
Cash & Cash equivalents at end of the year	44.91

Place : Gondal
Date : 09/11/2022



For, Jigar Cables Limited
(CIN : L28999G12017PLC095651)

Sanghitaben N. Vaghasiya
(Managing Director)
DIN: 06910845

