



Date: 11.11.2024

To,  
Corporate Governance Department  
BSE Limited (SME Platform)  
P. J. Towers,  
Dalal Street, Fort,  
Mumbai - 400001

Script Code: 540651 Script ID: "JIGAR"

**Sub: Outcome of Board Meeting – Financial Results**

Dear Sir,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, hereby inform you that the meeting of the Board of Directors of the Company held on today 11<sup>th</sup> November 2024, at the registered office of the Company inter-alia, consider following business of the company.

1. Approval of Unaudited Standalone and Consolidated Financial Results, Balance Sheet and Cash flow Statements for the half year ended on 30<sup>th</sup> September 2024, along with Limited Review Reports thereon.

The Board Meeting commenced at 6.00 P.M. and concluded at 7.00 P.M.

Kindly acknowledge and take on your records. Thanking You.

Yours Faithfully,  
**FOR, JIGAR CABLES LIMITED**

**Mr. Ramnik Vaghasiya**  
Whole-time Director  
DIN: 06965718



Encls: as above

## 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](http://www.sigmacab.com) | E-mail : [info@sigmacab.com](mailto:info@sigmacab.com)



Limited Review Report on unaudited financial results of Jigar Cables Limited for the half year and period ended as on 30<sup>th</sup> September, 2024 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 Quarter ended on 30<sup>th</sup> September, 2024 ("The Statement") and period ended as on 30<sup>th</sup> September, 2024 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

@. Jshah

Rushabh Shah

Proprietor

M. No. 607585

UDIN: 24607585BKDFVT9560



Date: 11 November, 2024

Place: Rajkot

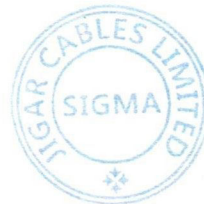
**JIGAR CABLES LIMITED**  
 Plot No. 164/14 & 15, Jamvadi GIDC - 2, Gondal - 360311. Dist.: Rajkot (Gujarat), INDIA.  
 CIN : L28999GJ2017PLC095651

Statement of Standalone Unaudited Financial Results for the Half Year ended on 31st March, 2024

(Rs. In Lakhs)

Sr. No.	Particulars	Half Year ended on			Year ended
		9/30/2024	3/31/2024	9/30/2023	3/31/2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income from Operations :</b>				
	(a) Net Sales / Income from Operations	6,057.72	2,556.18	1,596.71	4,152.89
	(b) Other Income	1.79	19.95	0.97	20.92
	<b>Total Income from Operations</b>	<b>6,059.51</b>	<b>2,576.13</b>	<b>1,597.68</b>	<b>4,173.81</b>
2	<b>Expenses :</b>				
	(a) Cost of materials consumed	5,241.05	2,351.68	1,385.26	3,736.94
	Changes in inventories of finished goods, work-in-progress and Stock-in-				
	(b) Trade	191.77	(86.89)	(16.03)	(102.92)
	(c) Purchases of Stock-in-Trade	-	-	-	-
	(d) Employee benefits expense	46.98	42.89	28.79	71.68
	(e) Finance Cost	87.09	10.67	16.17	26.84
	(f) Depreciation and amortization expense	13.29	14.46	14.06	28.52
	(g) Other expenses	363.99	151.69	119.48	271.17
	<b>Total expenses</b>	<b>5,944.17</b>	<b>2,484.50</b>	<b>1,547.73</b>	<b>4,032.23</b>
3	<b>Profit / (loss) before Extraordinary and exceptional Items and Tax ( 1 - 2 )</b>	<b>115.34</b>	<b>91.63</b>	<b>49.95</b>	<b>141.58</b>
4	Exceptional Items				
5	<b>Profit before Extraordinary items and Tax ( 3 - 4 )</b>	<b>115.34</b>	<b>91.63</b>	<b>49.95</b>	<b>141.58</b>
6	Extraordinary Items				
7	<b>Profit before tax ( 5 - 6 )</b>	<b>115.34</b>	<b>91.63</b>	<b>49.95</b>	<b>141.58</b>
8	Tax Expense				
	i) Current tax	29.71	27.46	13.78	41.24
	ii) Deferred Tax	-0.38	(0.45)	(0.69)	(1.14)
9	<b>Profit / (loss) from Ordinary Activities before tax (7-8)</b>	<b>86.01</b>	<b>64.62</b>	<b>36.86</b>	<b>101.48</b>
10	<b>Net Profit / (Loss) for the period</b>	<b>86.01</b>	<b>64.62</b>	<b>36.86</b>	<b>101.48</b>
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)				937.47
12	Reserve excluding Revaluation Reserves as per balance sheet of previous				
13	Earnings per equity share (of Rs. 10/- each) (annualized) (Amt. Rs.)				
	(1) Basic	1.22	0.92	0.52	1.44
	(2) Diluted	0.95	0.72	0.52	1.13

For, Jigar Cables Limited  
 (CIN : L28999GJ2017PLC095651)



*Ramnik P Vaghasiya*

Ramnik P Vaghasiya  
 (Director)  
 DIN: 06965718

Place : Gondal  
 Date : 11/11/2024

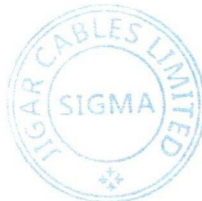


**Unaudited Standalone Statement of Asset and Liabilities**

(Rs. In Lakhs)

Particulars	As at	As at
	9/30/2024	3/31/2024
	(Unaudited)	(Audited)
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	703.20	703.20
(b) Reserves and Surplus	1023.48	937.47
(c) Money received against share warrants	249.23	249.23
<i>Sub-total - Shareholder's Funds</i>	<b>1,975.91</b>	<b>1,889.90</b>
<b>(2) Share application money pending allotment</b>		
<b>(3) Non-Current Liabilities</b>		
(a) Long-term borrowings	114.22	4.09
(b) Long term provisions	5.18	4.61
<i>Sub-total - Non-Current Liabilities</i>	<b>119.40</b>	<b>8.70</b>
<b>(4) Current Liabilities</b>		
(a) Short-term borrowings	190.90	424.26
(b) Trade payables		
1. Micro Enterprises and Small Enterprises;	23.43	42.16
2. Other than Micro Enterprises and Small Enterprises	106.67	2.00
(c) Other current liabilities	81.85	4.73
(d) Short-term provisions	68.78	39.19
<i>Sub-total - Current Liabilities</i>	<b>471.63</b>	<b>512.34</b>
<b>Total - EQUITY AND LIABILITIES</b>	<b>2,566.94</b>	<b>2,410.94</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant & Equipment		
(i) Tangible assets	175.29	165.05
(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)	5.06	4.67
(d) Long term loans and advances	3.10	23.30
(e) Other non-current assets	21.00	17.39
<i>Sub-total - Non-current assets</i>	<b>309.45</b>	<b>315.41</b>
<b>(2) Current assets</b>		
(a) Current investments	-	-
(b) Inventories	937.63	1,111.58
(c) Trade receivables	1163.87	790.92
(d) Cash and cash equivalents	53.70	56.44
(e) Short-term loans and advances	101.61	134.33
(f) Other current assets	0.68	2.26
<i>Sub-total - Current assets</i>	<b>2,257.49</b>	<b>2,095.53</b>
<b>Total - Assets</b>	<b>2,566.94</b>	<b>2,410.94</b>

For, Jigar Cables Limited  
 (CIN : L28999GJ2017PLC095651)



*Ramnik P Vaghasiya*

Ramnik P Vaghasiya  
 (Director)  
 DIN: 06965718

Place : Gondal  
 Date : 11/11/2024



**JIGAR CABLES LIMITED**

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

CIN : L28999GJ2017PLC095651

**Cash Flow Statement (Standalone)**

(Rs. In Lakhs)

Particulars	For the half year ended	
	3/31/2024	9/30/2023
<b>(A) Cash flow from Operating Activities</b>		
a. Net Profit Before tax and exceptional items	115.33	49.95
Adjustment for:		
Depreciation and amortization	13.29	14.06
Finance Costs	87.09	16.17
Non Cash Expense	0.57	
Loss/(Gain) on Sale / Discard of Assets (Net)		-
Bad debt, provision for doubtful debts		-
Interest Income	(0.33)	(0.37)
b. Operating profit before working capital changes	<b>215.96</b>	<b>79.81</b>
Adjustment for:		
<u>Changes in Current Assets</u>		
Inventory	173.95	(87.69)
Trade Receivables	(372.95)	(53.31)
Other Current & non current Assets	51.54	(0.66)
<u>Changes in Current Liabilities</u>		
Trade payables & Others	85.94	(3.96)
Other Current Liabilities	66.55	(1.75)
Movement in Provisions	2.04	14.82
c. Cash generated from operations	<b>223.03</b>	<b>(52.74)</b>
Direct taxes paid/provided (net of Refund of Tax)	1.59	7.89
<b>Net Cash flow/(used) from Operating Activities</b>	<b>221.44</b>	<b>(60.63)</b>
<b>(B) Cash flow from Investing Activities</b>		
Purchase of fixed assets (NET)	1.58	(1.72)
Sale of Fixed Assets	-	-
Proceeds/(Repayment) of Loans & Advances	-17.35	65.15
Interest Received	1.90	0.37
<b>Net Cash flow from Investing Activities</b>	<b>(13.87)</b>	<b>63.80</b>
<b>(C) Net Cash flow from Financing Activities</b>		
Proceeds from Issue of Convertible Share Warrants		-
Proceeds/(Repayment) of long term borrowings (Net)	110.12	(2.04)
Proceeds/(Repayment) of Short term borrowings (Net)	-233.35	17.86
Finance Costs - Interest	-87.09	(16.17)
<b>Net Cash Flow from Financing Activities</b>	<b>(210.32)</b>	<b>(0.35)</b>
<b>(D) Net increase in Cash &amp; Cash equivalents</b>		
Cash & Cash equivalents at beginning of the year	56.43	52.91
Cash & Cash equivalents at end of the year	53.70	55.72
<b>Net Increase in Cash &amp; Cash equivalents</b>	<b>(2.75)</b>	<b>2.82</b>



For, Jigar Cables Limited

(CIN : L28999GJ2017PLC095651)

Ramnik P Vaghasiya

(Director)

DIN: 06965718

*R. P. Vaghasiya*

Place : Gondal  
Date : 11/11/2024

**Notes :**

- 1) The above results have been reviewed and recommended by Audit Committee, at the meeting held on 11.11.2024 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 necessary.
- 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](http://www.sigmacab.com) & stock exchange website [www.bseindia.com](http://www.bseindia.com)

**For, Jigar Cables Limited**  
(CIN : L28999GJ2017PLC095651)



*Ramnik P Vaghasiya*

**Ramnik P Vaghasiya**  
(Director)  
DIN: 06965718

Place : Gondal  
Date : 11/11/2024



**Limited Review Report on Consolidated Unaudited Financial Results of Jigar Cables Limited for the half year and period ended as on 30<sup>th</sup> September, 2024 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 30<sup>th</sup> September, 2024 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 (ICAI). 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 29<sup>th</sup> 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. 143.12 Lakhs as at 30<sup>th</sup> September, 2024, total revenues of Rs. 241.97 Lakhs for the half year ended 30<sup>th</sup> September, 2024, total net profit after tax of Rs. 3.35 Lakhs for the half year ended 30<sup>th</sup> September, 2024, and net cash inflow of Rs. 4.90 Lakhs for the half year ended 30<sup>th</sup> September, 2024, as considered in the Statement which has been reviewed by us. Our conclusion on the Statement is not modified in respect of these matters.



6. 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*



**Rushabh Shah**  
Proprietor  
M. No. 607585  
UDIN: 24607585BKDFVU4368

Date: 11<sup>th</sup> November, 2024  
Place: Rajkot



**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 30th September, 2024**

(Rs. In Lakhs)

Sr. No.	Particulars	Half Year ended on			For the Year
		9/30/2024	3/31/2024	9/30/2023	Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income from Operations</b>				
	(a) Net Sales / Income from Operations	6,171.79	2,622.48	1641.16	4,263.64
	(b) Other Income	1.39	20.04	1.61	21.65
	<b>Total Income from Operations</b>	<b>6,173.18</b>	<b>2,642.52</b>	<b>1642.78</b>	<b>4,285.29</b>
2	<b>Expenses:</b>				
	(a) Cost of materials consumed	5,319.51	2,421.87	1403.94	3,825.81
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	198.77	(114.29)	(8.81)	(123.10)
	(c) Purchases of Stock-in-Trade	-	-	-	-
	(d) Employee benefits expense	53.12	48.86	32.37	81.23
	(e) Finance Cost	89.70	14.16	20.48	34.64
	(f) Depreciation and amortization expense	18.21	19.99	19.59	39.58
	(g) Other expenses	374.08	156.15	125.78	281.93
	<b>Total expenses</b>	<b>6,053.39</b>	<b>2,546.74</b>	<b>1593.36</b>	<b>4,140.09</b>
3	<b>Profit / (loss) before Extraordinary and exceptional Items and Tax ( 1 - 2 )</b>	<b>119.79</b>	<b>95.78</b>	<b>49.42</b>	<b>145.20</b>
4	Exceptional Items				
5	<b>Profit before Extraordinary items and Tax ( 3 - 4 )</b>	<b>119.79</b>	<b>95.78</b>	<b>49.42</b>	<b>145.20</b>
6	Extraordinary Items				
7	<b>Profit before tax ( 5 - 6 )</b>	<b>119.79</b>	<b>95.78</b>	<b>49.42</b>	<b>145.20</b>
8	Tax Expense				
	i) Current tax	30.96	28.31	13.78	42.09
	ii) Deferred tax	-0.53	-0.61	(0.69)	(1.30)
9	<b>Profit (Loss) for the period from continuing operations ( 7-8 )</b>	<b>89.36</b>	<b>68.08</b>	<b>36.33</b>	<b>104.41</b>
10	<b>Net Profit / (Loss) for the period</b>	<b>89.36</b>	<b>68.08</b>	<b>36.33</b>	<b>104.41</b>
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				967.27
13	Earnings per equity share (before extraordinary items) (of Rs. 10/- each) (annualized) (Amt. Rs.)				
	(1) Basic	1.27	0.97	0.52	1.48
	(2) Diluted	0.99	0.76	0.52	1.16

For, Jigar Cables Limited  
(CIN : L28999GJ2017PLC095651)



*Ramnik P Vaghasiya*

Ramnik P Vaghasiya  
(Director)  
DIN: 06965718

Place : Gondal  
Date : 11/11/2024



**Unaudited Consolidated Statement of Assets and Liabilities**

(Rs. In Lakhs)

Particulars	as at	
	9/30/2024	3/31/2024
	(Unaudited)	(Audited)
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	703.2	703.20
(b) Reserves and Surplus	1056.63	967.27
(c) Money received against share warrants	249.23	249.23
<i>Sub-total - Shareholder's Funds</i>	<b>2,009.06</b>	<b>1,919.70</b>
<b>(2) Share application money pending allotment</b>		
<b>(3) Non-Current Liabilities</b>		
(a) Long-term borrowings	60.37	4.10
(b) Other Long term liabilities	0.76	1.11
(c) Long term provisions	6.00	5.17
<i>Sub-total - Non-Current Liabilities</i>	<b>67.13</b>	<b>10.38</b>
<b>(4) Current Liabilities</b>		
(a) Short-term borrowings	285.42	485.36
(b) Trade payables		
1. Dues of Micro Enterprises and Small Enterprises;	67.5	72.15
2. Dues other than Micro and Small Enterprises and Small Enterprises	110.15	5.20
(c) Other current liabilities	84.26	4.84
(d) Short-term provisions	70.64	40.12
<i>Sub-total - Current Liabilities</i>	<b>617.97</b>	<b>607.67</b>
<b>Total - EQUITY AND LIABILITIES</b>	<b>2,694.16</b>	<b>2,537.75</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant & Equipment		
(i) Tangible assets	318.41	313.11
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	6.74	6.21
(d) Long term loans and advances	3.10	23.30
(e) Other non-current assets	21.08	17.47
<i>Sub-total - Non-current assets</i>	<b>349.33</b>	<b>360.09</b>
<b>(2) Current assets</b>		
(a) Current investments		
(b) Inventories	1053.75	1,250.81
(c) Trade receivables	1163.73	790.51
(d) Cash and cash equivalents	58.60	61.28
(e) Short-term loans and advances	67.75	72.30
(f) Other current assets	1.00	2.76
<i>Sub-total - Current assets</i>	<b>2,344.83</b>	<b>2,177.66</b>
<b>Total - Assets</b>	<b>2,694.16</b>	<b>2,537.75</b>

For, Jigar Cables Limited  
 (CIN : L28999GJ2017PLC095651)



*Ramnik P Vaghasiya*

Ramnik P Vaghasiya  
 (Director)  
 DIN: 06965718

Place : Gondal  
 Date : 11/11/2024



**JIGAR CABLES LIMITED**

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

CIN : L28999GJ2017PLC095651

**Cash Flow Statement (Consolidated)**

(Rs. in Lakhs)

Particulars	For the half year ended	
	9/30/2024	9/30/2023
<b>(A) Cash flow from Operating Activities</b>		
a. Net Profit After tax	89.36	36.33
Adjustment for:		
Depreciation and amortization	18.21	19.59
Provision for Income Tax	30.43	13.09
Finance Costs	89.70	20.48
Loss/(Gain) on Sale / Discard of Assets (Net)	0.41	-
Bad debt, provision for doubtful debts	-	-
Non Cash Expenses	0.83	-
Interest Income	(0.33)	(0.37)
b. Operating profit before working capital changes	<b>228.61</b>	<b>89.12</b>
Adjustment for:		
<u>Changes in Current Assets</u>		
Inventory	197.06	(81.86)
Trade Receivables	(373.22)	(28.72)
Other Current & Non current Assets	21.36	(0.66)
<u>Changes in Current Liabilities</u>		
Trade payables & Others	100.29	(13.93)
Other Current Liabilities	69.17	1.90
Movement in Provisions	1.47	13.97
c. Cash generated from operations	<b>244.74</b>	<b>(20.18)</b>
Direct taxes paid/provided (net of Refund of Tax)	1.91	(10.44)
<b>Net Cash flow/(used) from Operating Activities</b>	<b>242.83</b>	<b>(30.62)</b>
<b>(B) Cash flow from Investing Activities</b>		
Purchase of fixed assets <b>(NET)</b>	2.01	(1.72)
Sale of Fixed Assets	-	-
Proceeds/(Repayment) of Loans & Advances	-16.25	62.63
Interest Received	2.09	0.11
<b>Net Cash flow from Investing Activities</b>	<b>(12.15)</b>	<b>61.02</b>
<b>(C) Net Cash flow from Financing Activities</b>		
Changes in Capital	-	-
Share Premium	-	-
Dividend paid	-	-
Tax on Dividend paid	-	-
Proceeds/(Repayment) of long term borrowings (Net)	56.28	(12.18)
Proceeds/(Repayment) of Short term borrowings (Net)	(199.94)	5.12
Finance Costs - Interest	(89.70)	(20.48)
<b>Net Cash Flow from Financing Activities</b>	<b>(233.36)</b>	<b>(27.54)</b>
<b>(D) Net increase in Cash &amp; Cash equivalents</b>		
Cash & Cash equivalents at beginning of the year	61.27	57.51
Cash & Cash equivalents at end of the year	58.6	60.56
<b>Net increase in Cash &amp; Cash equivalents</b>	<b>(2.68)</b>	<b>2.86</b>

Place : Gondal  
Date : 11/11/2024

For, Jigar Cables Limited  
(CIN : L28999GJ2017PLC095651)



*R. Vaghasiya*

Ramnik P Vaghasiya  
(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 11 November, 2024 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](http://www.sigmacab.com) & stock exchange website [www.bseindia.com](http://www.bseindia.com).

For, Jigar Cables Limited

(CIN : L28999GJ2017PLC095651)



*Ramnik P Vaghasiya*

**Ramnik P Vaghasiya**

(Director)

DIN: 06965718

Place : Gondal

**Date : 11/11/2024**

