



October 31, 2023

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, Tuesday, October 31, 2023 at registered office of the Company to inter-alia, considered the following matters,

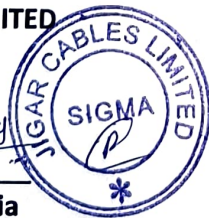
1. Approval of Unaudited Standalone and Consolidated Financial Results along with the Cash Flow Statement of the Company for the quarter and Half year ended on September 30, 2023. Copy of the aforesaid Results together with the Limited Review Report is enclosed herewith.

The meeting of the Board of Directors commenced at 12:30 P.M. and concluded at 01:30 P.M.

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

For, JIGAR CABLES LIMITED

Priyanka Marvania



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

Encl: a/a.

JIGAR CABLES LIMITED

Registered & Corporate Office

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

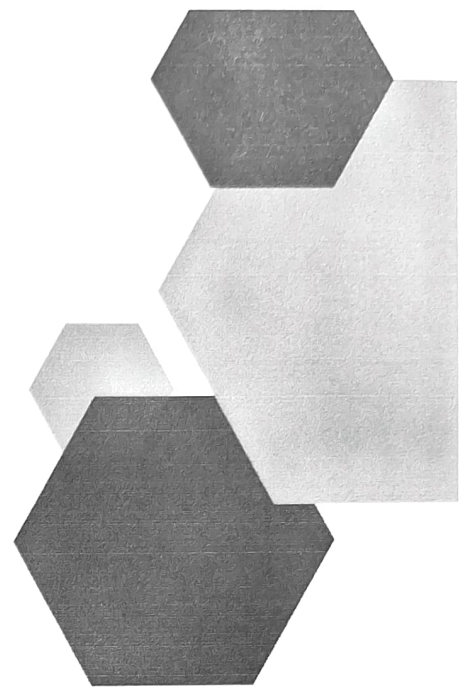
Tel : +91 2825 221422 | Web : www.sigmacab.com | E-mail : info@sigmacab.com





ASSURANCE | FINANCE | ADVISORY

**Standalone
Unaudited Financial
Results As on
30.09.2023**



JIGAR CABLES LIMITED
(CIN: L28999GJ2017PLC095651)

:: AUDITOR ::

RUSHABH R SHAH AND CO

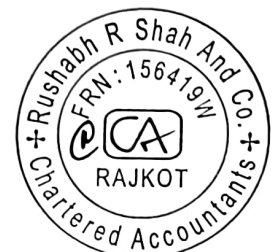
Chartered Accountants

A-201/2, IMPERIAL HEIGHTS, 150 FEET RING ROAD, RAJKOT-5

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)

**Review Report
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, 2023 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.

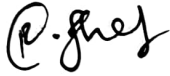


- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting standards (AS) Prescribed under section 133 of the companies Act, 2013, read with relevant 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.

For Rushabh R Shah and Co

Chartered Accountants

FRN: 156419W



Rushabh Shah

Proprietor

M. No. 607585

UDIN : 23607585BGWKF6026



Place: Rajkot

Date: 31/10/2023

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

Statement of Standalone Unaudited Financial Results for the Half Year ended on 30th September, 2023

(Rs. In Lakhs)

Sr. No.	Particulars	Half Year ended on		Year ended	
		30/09/2023	31/03/2023	30/09/2022	31/03/2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income from Operations :				
	(a) Net Sales / Income from Operations	1,596.71	1,549.57	1,176.82	2,726.39
	(b) Other Income	0.97	5.57	7.62	13.19
	Total Income from Operations	1,597.68	1,555.14	1,184.44	2,739.58
2	Expenses :				
	(a) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(16.03)	(117.75)	(118.40)	(236.15)
	(b) Cost of materials consumed	1,385.26	1,410.87	1,141.69	2,552.56
	(c) Purchases of Stock-in-Trade	-	-	-	-
	(d) Employee benefits expense	28.79	29.59	25.00	54.59
	(e) Finance Cost	16.17	12.92	18.83	31.75
	(f) Depreciation and amortization expense	14.06	16.71	15.68	32.39
	(g) Other expenses	119.48	106.39	63.12	169.51
	Total expenses	1,547.73	1,458.73	1,145.92	2,604.65
3	Profit / (loss) before Extraordinary and exceptional Items and Tax (1 - 2)	49.95	96.40	38.53	134.93
4	Exceptional Items	-	-	-	-
5	Profit before Extraordinary items and Tax (3 - 4)	49.95	96.40	38.53	134.93
6	Extraordinary Items	-	-	-	-
7	Profit before tax (5 - 6)	49.95	96.40	38.53	134.93
8	Tax Expense				
	i) Current tax	13.78	29.21	7.12	36.33
	ii) Deferred Tax	(0.69)	(0.50)	(0.17)	(0.67)
9	Profit / (loss) from Ordinary Activities before tax (7 - 8)	36.86	67.70	31.57	99.27
10	Net Profit / (Loss) for the period	36.86	67.70	31.57	99.27
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				835.98
13	Earnings per equity share (before extraordinary items) (of Rs. 10/- each) (annualized) (Amt. Rs.)				
	(1) Basic	0.52	0.96	0.45	1.41
	(2) Diluted	0.52	0.96	0.45	1.41
14	Earnings per equity share (after extraordinary items) (of Rs. 10/- each) (annualized)				
	(1) Basic	0.52	0.96	0.45	1.41
	(2) Diluted	0.52	0.96	0.45	1.41

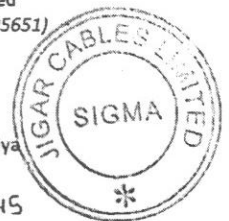
Place : Gondal
 Date :31/10/2023



For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)

S. Natel

Sangitaben N. Vaghasiya
 (Managing Director)
 DIN: 06910845



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

Unaudited Standalone Statement of Asset and Liabilities

(Rs. In Lakhs)

Particulars	as at	as at
	30/09/2023 (Unaudited)	31/03/2023 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	703.20	703.20
(b) Reserves and Surplus	872.85	835.98
(c) Money received against share warrants	-	-
<i>Sub-total - Shareholder's Funds</i>	1,576.05	1,539.18
(2) Share application money pending allotment	-	-
(3) Non-Current Liabilities		
(a) Long-term borrowings	9.23	11.27
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	-	-
(d) Long term provisions	3.55	2.67
<i>Sub-total - Non-Current Liabilities</i>	12.78	13.94
(4) Current Liabilities		
(a) Short-term borrowings	474.94	457.07
(b) Trade payables		
1. Total outstanding dues of Micro Enterprises and Small Enterprises;	66.15	37.79
2. Other	57.72	90.05
(c) Other current liabilities	8.03	3.24
(d) Short-term provisions	49.45	36.16
<i>Sub-total - Current Liabilities</i>	656.29	624.31
Total - EQUITY AND LIABILITIES	2,245.12	2,177.43
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment		
(i) Tangible assets	162.11	174.45
(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)	4.23	3.54
(d) Long term loans and advances	0.60	0.90
(e) Other non-current assets	12.83	12.83
<i>Sub-total - Non-current assets</i>	284.77	296.72
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	1,088.98	1,001.28
(c) Trade receivables	702.17	648.86
(d) Cash and cash equivalents	55.72	52.90
(e) Short-term loans and advances	106.84	171.49
(f) Other current assets	6.64	6.18
<i>Sub-total - Current assets</i>	1,960.35	1,880.71
Total - Assets	2,245.12	2,177.43

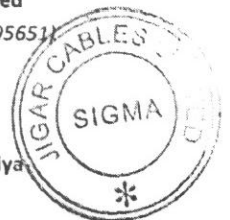
Place : Gondal
 Date : 31/10/2023



For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)

S. Natel

Sanglataben N. Vaghasiya
 (Managing Director)
 DIN: 06910845



Cash Flow Statement (Standalone)

Particulars	For the half year ended	
	30/09/2023	30/09/2022
(A) Cash flow from Operating Activities		
a. Net Profit before tax and exceptional items	49.95	38.52
Adjustment for:		
Depreciation and amortization	14.06	15.68
Finance Costs	16.17	18.83
Loss/(Gain) on Sale / Discard of Assets (Net)	-	(2.48)
Bad debt, provision for doubtful debts	-	0.27
Interest Income	(0.37)	(3.81)
b. Operating profit before working capital changes	79.82	67.00
Adjustment for:		
<u>Changes in Current Assets</u>		
Inventory	(87.69)	(143.38)
Trade Receivables	(53.31)	(447.44)
Other Current & non current Assets	(0.66)	240.77
<u>Changes in Current Liabilities</u>		
Trade payables & Others	(3.96)	261.12
Other Current Liabilities	(1.75)	0.55
Movement in Provisions	14.82	2.19
c. Cash generated from operations	(52.74)	(19.18)
Direct taxes paid/provided (net of Refund of Tax)	7.89	7.95
Net Cash flow/(used) from Operating Activities	(60.63)	(27.13)
(B) Cash flow from Investing Activities		
Purchase of fixed assets	(1.72)	(0.66)
Sale of Fixed Assets	-	4.03
Proceeds/(Repayment) of Loans & Advances	65.15	(19.36)
Interest Received	0.37	4.09
Net Cash flow from Investing Activities	63.79	(11.90)
(C) Net Cash flow from Financing Activities		
Changes in Capital	-	-
Share Premium	-	-
Dividend including tax thereon	-	-
Proceeds/(Repayment) of long term borrowings (Net)	(2.04)	10.17
Proceeds/(Repayment) of Short term borrowings (Net)	17.86	50.29
Finance Costs - Interest	(16.17)	(18.83)
Net Cash Flow from Financing Activities	(0.35)	41.63
(D) Net Increase in Cash & Cash equivalents		
Cash & Cash equivalents at beginning of the year	52.91	39.42
Cash & Cash equivalents at end of the year	55.72	42.02
Net Increase in Cash & Cash equivalents	2.81	2.59

Note:

Particulars	(Rs. in Lakhs)	
Cash on hand	16.63	15.30
Balances with Banks	0.33	0.25
Fixed Deposits-Matured within 12 Months	38.76	26.46
Cash & Cash equivalents at end of the year	55.72	42.02

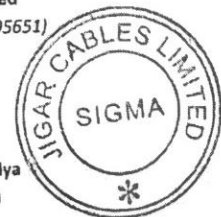


Place : Gondal
 Date : 31/10/2023

For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)

S. Nati

Sangitaben N. Vaghasiya
 (Managing Director)
 DIN: 06910845



JIGAR CABLES LIMITED

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

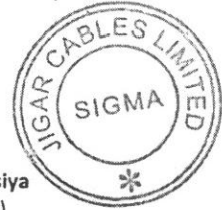
CIN : L28999GJ2017PLC095651

Notes (Standalone Statement)

- 1 The above results have been reviewed and recommended by Audit Committee, at the meeting held on 31.10.2023 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 figures for the half year ended on 31-03-2023 are the balancing figures between audited figures in respect of the full financial year 2022-23 and half year ended unaudited figure up to 30th September, 2022.
- 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 above Financial Results are also available on our website www.sigmacab.com & stock exchange website www.bseindia.com.

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

S. Natesh



Sangitaben N. Vaghasiya
(Managing Director)
DIN: 06910845

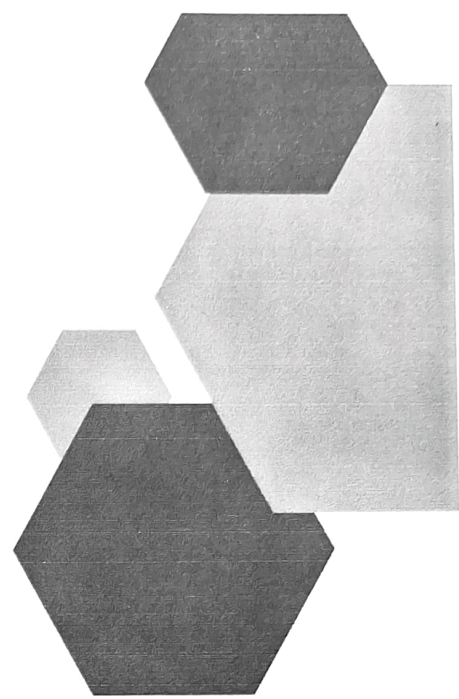
Place : Gondal
Date :31/10/2023





ASSURANCE | FINANCE | ADVISORY

**Consolidated
Unaudited Financial
Results As on
30.09.2023**



JIGAR CABLES LIMITED
(CIN: L28999GJ2017PLC095651)

:: AUDITOR ::

RUSHABH R SHAH AND CO

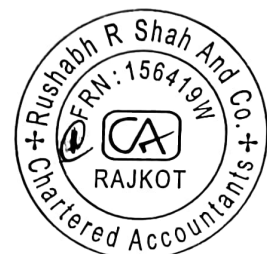
Chartered Accountants

A-201/2, IMPERIAL HEIGHTS, 150 FEET RING ROAD, RAJKOT-5

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)

**Review Report
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, 2023 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.
- 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.
- 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 29th March, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- The Statement includes the results of Jigar Polymers Limited which is the wholly owned subsidiary of the Parent.
- 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. 296.46 Lakhs as at 30th September, 2023, total revenues of Rs. 121.07 Lakhs for the half year ended 30th September, 2023, total net loss after tax of Rs. 0.54 Lakhs for the half year ended 30th September, 2023, and net cash inflow of Rs. 0.03 Lakhs for the half year ended 30th September, 2023, as considered in the Statement which has been reviewed by us.

Our conclusion on the Statement is not modified in respect of these matters.

- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting standards (AS) Prescribed under section 133 of the companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rushabh R Shah and Co

Chartered Accountants

FRN: 156419W



Rushabh Shah

Proprietor

M. No. 607585

UDIN : 23607585BGWKFL7578



Place: Rajkot

Date: 31/10/2023

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 30 September, 2023

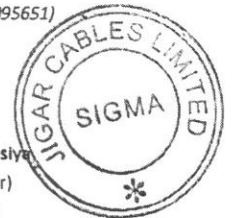
(Rs. In Lakhs)

Sr. No.	Particulars	Half Year ended on			for the Year
		30/09/2023	31/03/2023	30/09/2022	31/03/2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income from Operations				
	(a) Net Sales / Income from Operations	1,641.16	1,596.48	1,249.09	2,845.57
	(b) Other Income	1.61	6.00	6.62	12.62
	Total Income from Operations	1,642.78	1,602.48	1,255.71	2,858.19
2	Expenses:				
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(8.81)	(127.42)	(128.55)	(255.97)
	(a) Net Sales / Income from Operations	1,403.94	1,443.18	1,200.04	2,643.22
	(b) Cost of materials consumed	32.37	35.83	26.44	62.27
	(d) Employee benefits expense	20.48	16.54	22.96	39.50
	(e) Finance Cost	19.59	23.23	22.19	45.42
	(f) Depreciation and amortization expense	125.78	112.16	72.19	184.35
	(g) Other expenses	1,593.36	1,503.52	1,215.28	2,718.79
	Total expenses				
3	Profit / (loss) before Extraordinary and exceptional Items and Tax (1 - 2)	49.42	98.96	40.43	139.40
4	Exceptional Items	-	-	-	-
5	Profit before Extraordinary items and Tax (3 - 4)	49.42	98.96	40.43	139.40
6	Extraordinary Items	-	-	-	-
7	Profit before tax (5 - 6)	49.42	98.96	40.43	139.40
8	Tax Expense				
	i) Current tax	13.78	29.84	7.74	37.58
	ii) Deferred tax	(0.69)	(0.58)	(0.24)	(0.82)
9	Profit (Loss) for the period from continuing operations (7 - 8)	36.33	69.70	32.94	102.64
10	Net Profit / (Loss) for the period	36.33	69.70	32.94	102.64
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)	703.20	703.20	703.20	703.20
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-
13	Earnings per equity share (before extraordinary items) (of Rs. 10/- each) (annualized) (Amt. Rs.)				
	(1) Basic	0.52	0.99	0.47	1.46
	(2) Diluted	0.52	0.99	0.47	1.46
14	Earnings per equity share (after extraordinary items) (of Rs. 10/- each) (annualized)				
	(1) Basic	0.52	0.99	0.47	1.46
	(2) Diluted	0.52	0.99	0.47	1.46

For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)

S. Patel

Sangitaben N. Vaghasiya
 (Managing Director)
 DIN: 06910845



Place : Gondal
 Date : 31/10/2023



Unaudited Consolidated Statement of Assets and Liabilities

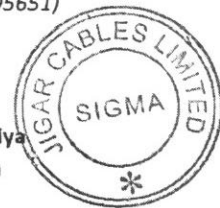
(Rs. In Lakhs)

Particulars	as at	as at
	30.09.2023	31.03.2023
	(Unaudited)	(Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	703.20	703.20
(b) Reserves and Surplus	899.18	862.85
(c) Money received against share warrants	-	-
Sub-total - Shareholder's Funds	1,602.38	1,566.05
(2) Share application money pending allotment		-
(3) Non-Current Liabilities		
(a) Long-term borrowings	11.71	23.88
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	-	-
(d) Long term provisions	3.55	2.67
Sub-total - Non-Current Liabilities	15.25	26.55
(4) Current Liabilities		
(a) Short-term borrowings	545.35	540.23
(b) Trade payables		
1. Total outstanding dues of Micro Enterprises	66.56	57.83
2. Total outstanding dues of creditors other than	74.94	97.61
(c) Other current liabilities	10.22	5.10
(d) Short-term provisions	50.65	37.43
Sub-total - Current Liabilities	747.72	738.20
Total - EQUITY AND LIABILITIES	2,365.35	2,330.80
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment		
(i) Tangible assets	313.55	331.42
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	5.60	4.91
(d) Long term loans and advances	0.60	0.90
(e) Other non-current assets	12.91	12.91
Sub-total - Non-current assets	332.66	350.14
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	1,206.63	1,124.77
(c) Trade receivables	701.64	672.92
(d) Cash and cash equivalents	60.56	57.71
(e) Short-term loans and advances	56.37	118.50
(f) Other current assets	7.49	6.76
Sub-total - Current assets	2,032.69	1,980.66
Total - Assets	2,365.35	2,330.80

For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)

S. Patel

Sangitaben N. Vaghshiya
 (Managing Director)
 DIN: 06910845



Place : Gondal
 Date : 31/10/2023

Cash Flow Statement (Consolidated)

Particulars	For the half year ended	
	30/09/2023	30/09/2022
(A) Cash flow from Operating Activities		
a. Net Profit before tax and exceptional items	36.33	40.44
Adjustment for:		
Depreciation and amortization	19.59	22.19
Provision for Income Tax	13.09	
Finance Costs	20.48	22.96
Loss/(Gain) on Sale / Discard of Assets (Net)	-	(2.48)
Bad debt, provision for doubtful debts	-	0.27
Non Cash Expenses	-	0.28
Interest Income	(0.37)	(3.81)
b. Operating profit before working capital changes	89.12	79.84
Adjustment for:		
<u>Changes in Current Assets</u>		
Inventory	(81.86)	(162.21)
Trade Receivables	(28.72)	(480.89)
Other Current & Non current Assets	(0.66)	240.77
<u>Changes in Current Liabilities</u>		
Trade payables & Others	(13.93)	306.76
Other Current Liabilities	1.90	(12.74)
Movement in Provisions	13.97	1.46
c. Cash generated from operations	(20.18)	(27.01)
Direct taxes paid/provided (net of Refund of Tax)	(10.44)	8.47
Net Cash flow/(used) from Operating Activities	(30.62)	(35.48)
(B) Cash flow from Investing Activities		
Purchase of fixed assets	(1.72)	(0.66)
Sale of Fixed Assets	0.00	4.03
Proceeds/(Repayment) of Loans & Advances	62.63	(13.90)
Interest Received	0.11	4.09
Net Cash flow from Investing Activities	61.02	(6.44)
(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)	(12.18)	(6.52)
Proceeds/(Repayment) of Short term borrowings (Net)	5.12	73.10
Finance Costs - Interest	(20.48)	(22.96)
Net Cash Flow from Financing Activities	(27.54)	43.62
(D) Net Increase in Cash & Cash equivalents		
Cash & Cash equivalents at beginning of the year	57.71	43.22
Cash & Cash equivalents at end of the period	60.56	44.91
Net Increase in Cash & Cash equivalents	2.85	1.69

Note:

Particulars	(Rs. In Lakhs)	
Cash on hand	21.14	17.95
Balances with Banks	0.67	0.50
Fixed Deposits-Matured within 12 Months	38.76	26.45
Cash & Cash equivalents at end of the year	60.56	44.91

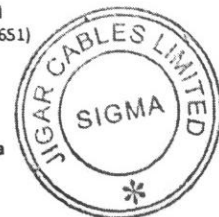
Place : Gondal
 Date : 31/10/2023



For, Jigar Cables Limited
 (CIN : L28999GJ2017PLC095651)

S. Natu

Sangitaben N. Vaghshiya
 (Managing Director)
 DIN: 06910845



JIGAR CABLES LIMITED

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

CIN : L28999GJ2017PLC095651

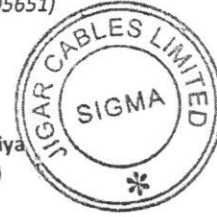
Notes (Consolidated Statement)

- 1 The above results have been reviewed and recommended by Audit Committee, at the meeting held on 31.10.2023 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 figures for the half year ended on 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year 2022-23 and half year ended unaudited figure up to 30th September, 2022.
- 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 above Financial Results are also available on our website www.sigmacab.com & stock exchange website www.bseindia.com.

For, Jigar Cables Limited
(CIN : L28999GJ2017PLC095651)

S. Natesh

Sangitaben N. Vaghasiya
(Managing Director)
DIN: 06910845



Place : Gondal
Date : 31/10/2023

