

December 05, 2019

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

Dear Sir,

Sub: Resubmission of Standalone and Consolidated Unaudited Financial Result for the Half Year ended on September 30, 2019

Ref: Scrip Code: 540651 Security ID: JIGAR

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, herewith resubmitted the revised Unaudited Financial Results (Standalone and Consolidated) for the half year ended 30 September, 2019 as per discrepancy mail received from BSE to provide the Other Income and Finance Cost as per Accounting Standards - (Division I) Format and to provide bifurcation of Trade Payable as per Schedule III

Kindly acknowledge same and take on your records.

Thanking You.

For, JIGAR CABLES LIMITED



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

Encl: a/a.



Statement of Standalone Financial Results for the half year ended on 30th Sept., 2019

(Amt. Rs. In Lakhs)

| Sr. No. | Particulars | Half Year ended on | | | for the Year | |
|-----------|---|--------------------|-----------------|---------------|-----------------|-----------------|
| | | 30-09-2019 | 31-03-2019 | 30-09-2018 | 31-03-2019 | 31-03-2018 |
| | | (Unaudited) | (Refer Note-4) | (Un-Audited) | (Audited) | (Audited) |
| 1 | Income from Operations | | | | | |
| | (a) Net Sales / Income from Operations | 592.53 | 1,302.28 | 716.47 | 2,018.75 | 1,984.69 |
| | (b) Other Income | 19.51 | 21.31 | 26.26 | 47.57 | 15.13 |
| | Total Income from Operations | 612.04 | 1,323.59 | 742.73 | 2,066.32 | 1,999.82 |
| 2 | Expenses: | | | | | |
| | (a) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (140.67) | 182.71 | 8.90 | 191.61 | (39.09) |
| | (b) Cost of materials consumed | 591.43 | 940.13 | 588.80 | 1,528.93 | 1,699.20 |
| | (c) Purchases of Stock-in-Trade | - | - | - | - | - |
| | (d) Employee benefits expense | 19.49 | 36.11 | 5.19 | 41.30 | 42.63 |
| | (e) Finance costs | 18.34 | 26.70 | 13.36 | 40.06 | 52.60 |
| | (f) Depreciation and amortization expense | 21.70 | 25.68 | 23.77 | 49.45 | 39.08 |
| | (g) Other expenses | 81.24 | 79.89 | 82.81 | 162.70 | 164.54 |
| | Total expenses | 591.53 | 1,291.22 | 722.83 | 2,014.05 | 1,958.96 |
| 3 | Profit / (loss) from Operations before, Extra ordinary and exceptional Items (1 - 2) | 20.51 | 32.37 | 19.90 | 52.27 | 40.86 |
| 4 | Exceptional Items | 0.04 | - | - | (2.31) | - |
| 5 | Extraordinary Items | - | - | - | - | - |
| 6 | Profit / (loss) from Ordinary Activities before tax | 20.47 | 32.37 | 19.90 | 54.58 | 40.86 |
| 7 | Tax Expense | 5.91 | 11.55 | 2.40 | 13.95 | 5.92 |
| 8 | Net Profit / (loss) from Ordinary Activities after tax (6-7) | 14.56 | 20.82 | 17.50 | 40.63 | 34.94 |
| 9 | Net Profit / (Loss) for the period | 14.56 | 20.82 | 17.50 | 40.63 | 34.94 |
| 10 | Other Comprehensive Income | | | | | |
| | A. Item that will not be reclassified to Profit and Loss | - | - | - | - | - |
| | B. Item that will not be reclassified to Profit and Loss | - | - | - | - | - |
| 11 | Paid-up Equity Share Capital (F.V. of Rs. 10/- each) | 703.20 | 703.20 | 703.20 | 703.20 | 703.20 |
| 12 | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | - | - | - | 647.88 | 624.20 |
| 13 | Earnings per equity share (before extraordinary items) (of Rs. 10/- each) (annualized) (Amt. Rs.) | | | | | |
| | (1) Basic | 0.21 | 0.30 | 0.25 | 0.58 | 0.50 |
| | (2) Diluted | 0.21 | 0.30 | 0.25 | 0.58 | 0.50 |
| 14 | Earnings per equity share (after extraordinary items) (of Rs. 10/- each) (annualized) | | | | | |
| | (1) Basic | 0.21 | 0.30 | 0.25 | 0.58 | 0.50 |
| | (2) Diluted | 0.21 | 0.30 | 0.25 | 0.58 | 0.50 |

Notes

- The above results have been reviewed and recommended by Audit Committee, at the meeting held on 13.11.2019 and approved by the Board of Director of the Company held on that date.
- 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.
- 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.
- This statement is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The Statutory Auditors of the Company has conducted a limited review of the Financial Results for the Half Year ended on 30th September, 2019
- The figures for the half year ended on 31st March, 2019 are the balancing figures between audited figures in respect of the full financial year 2018-19 and half year ended unaudited figure up to 30th September, 2018
- The previous period's figures have been regrouped/ rearranged / reclassified wherever necessary
- There were no investor complaints pending /received during the period under review.
- The above Financial Results are also available on our website www.sigmacab.com & stock exchange website www.bseindia.com.

Place : Gondal
Date : 13/Nov/2019



For, Jigar Cables Ltd.
(CIN : L28999GJ2017PLC095651)


Vijay Shingala
(Managing Director)
DIN:07662235

Statement of Assets and Liabilities (Standalone)

(Amt. Rs. In Lakhs)

| Particulars | (Amt. Rs. In Lakhs) | |
|---|---------------------|-----------------|
| | as at | as at |
| | 30.09.2019 | 31.03.2019 |
| | (Unaudited) | (Audited) |
| I. EQUITY AND LIABILITIES | | |
| (1) Shareholder's Funds | | |
| (a) Share Capital | 703.20 | 703.20 |
| (b) Reserves and Surplus | 662.43 | 647.88 |
| (c) Money received against share warrants | - | - |
| <i>Sub-total - Shareholder's Funds</i> | 1,365.63 | 1,351.08 |
| (2) Share application money pending allotment | | |
| | - | - |
| (3) Non-Current Liabilities | | |
| (a) Long-term borrowings | 22.82 | 31.47 |
| (b) Deferred tax liabilities (Net) | - | - |
| (c) Other Long term liabilities | - | - |
| (d) Long term provisions | 5.41 | 8.19 |
| <i>Sub-total - Non-Current Liabilities</i> | 28.23 | 39.66 |
| (4) Current Liabilities | | |
| (a) Short-term borrowings | 254.88 | 233.06 |
| (b) Trade payables | - | - |
| 1. total outstanding dues of micro and small enterprises | 138.62 | 130.75 |
| 2. total outstanding dues of creditors other than micro and small enterprises | - | - |
| (c) Other current liabilities | 22.88 | 52.51 |
| (d) Short-term provisions | 32.21 | 38.94 |
| <i>Sub-total - Current Liabilities</i> | 448.59 | 455.26 |
| Total - EQUITY AND LIABILITIES | 1,842.45 | 1,846.00 |
| II. ASSETS | | |
| (1) Non-current assets | | |
| <i>(a) Property, Plant & Equipment</i> | | |
| (i) Tangible assets | 241.54 | 262.98 |
| (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) | 1.44 | 5.91 |
| (d) Long term loans and advances | 445.24 | 436.45 |
| (e) Other non-current assets | 28.65 | 22.88 |
| <i>Sub-total - Non-current assets</i> | 821.87 | 833.22 |
| (2) Current assets | | |
| (a) Current investments | - | - |
| (b) Inventories | 435.52 | 310.58 |
| (c) Trade receivables | 393.75 | 463.25 |
| (d) Cash and cash equivalents | 3.55 | 68.11 |
| (e) Short-term loans and advances | 187.51 | 161.62 |
| (f) Other current assets | 0.25 | 9.22 |
| <i>Sub-total - Current assets</i> | 1,020.58 | 1,012.78 |
| Total - Assets | 1,842.45 | 1,846.00 |

Place : Gondal
 Date : 13/Nov/2019



For, Jigar Cables Ltd.
 (CIN : L28999GJ2017PLC095651)

Vijay Shingala
 Vijay Shingala
 (Managing Director)
 DIN:07662235

Cash Flow Statement (Standalone)

(Amt. Rs. in Lakhs)

| Particulars | For the half year ended | | For the year ended | |
|--|-------------------------|-----------------|--------------------|-----------------|
| | 30-09-2019 | 30-09-2018 | 31.03.2019 | 31-03-2018 |
| (A) Cash flow from Operating Activities | | | | |
| a. Net Profit before tax and exceptional items | 20.47 | 34.11 | 54.58 | 41.02 |
| Adjustment for: | | | | |
| Depreciation and amortization | 21.70 | 27.75 | 49.45 | 39.08 |
| Finance Costs | 18.34 | 21.72 | 40.06 | 52.60 |
| Extra Ordinary Items | (0.04) | 2.35 | 2.31 | 1.34 |
| Interest Income | (19.51) | (22.70) | (42.21) | (9.47) |
| b. Operating profit before working capital changes | 40.97 | 63.22 | 104.19 | 124.57 |
| Adjustment for: | | | | |
| <u>Changes in Current Assets</u> | | | | |
| Inventory | (124.94) | 283.05 | 158.11 | 62.36 |
| Trade Receivables | 69.48 | (293.00) | (223.52) | (34.42) |
| Short Term Loans & Advances | (25.89) | 105.92 | 80.03 | (152.36) |
| Other Current Assets | 8.98 | (9.59) | (0.61) | (6.26) |
| Other Non Current Assets | (5.77) | 97.94 | 92.17 | (115.05) |
| <u>Changes in Current Liabilities</u> | | 0.00 | | |
| Trade payables & Others | 7.87 | 105.33 | 113.20 | (4.19) |
| Long Term Provisions | (2.77) | 5.09 | 2.32 | 1.30 |
| Other Current Liabilities | (29.63) | 61.96 | 32.33 | 6.70 |
| Short Term Borrowings | 21.82 | (54.63) | (32.81) | (218.75) |
| Short Term Provisions | (35.17) | 30.94 | (4.23) | 0.10 |
| c. Cash generated from operations | (75.06) | 396.24 | 321.18 | (336.00) |
| Direct taxes paid/provided (net of Refund of Tax) | 27.08 | (28.80) | (1.72) | (5.90) |
| | 0.00 | | 0.00 | |
| Net Cash flow/(used) from Operating Activities | (47.99) | 367.45 | 319.46 | (341.90) |
| (B) Cash flow from Investing Activities | | | | |
| Purchase of fixed assets | (0.43) | (58.30) | (58.73) | (159.96) |
| Increase in Investments | 0.00 | (100.00) | (100.00) | (0.00) |
| Sale of Fixed Assets | 0.13 | 0.64 | 0.77 | 1.50 |
| Proceeds/(Repayment) of Loans & Advances | (8.79) | (125.64) | (134.43) | (296.60) |
| Interest Received | 19.51 | 22.70 | 42.21 | 9.47 |
| Net Cash flow from Investing Activities | 10.41 | (260.60) | (250.18) | (445.59) |
| (C) Net Cash flow from Financing Activities | | | | |
| Changes in Capital | 0.00 | 0.00 | 0.00 | 253.20 |
| Share Premium | 0.00 | 0.00 | 0.00 | 506.40 |
| Dividend paid | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax on Dividend paid | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds/(Repayment) of long term borrowings | (8.64) | (15.42) | (24.06) | 41.15 |
| Finance Costs - Interest | (18.34) | (21.72) | (40.06) | (52.60) |
| Net Cash Flow from Financing Activities | (26.98) | (37.14) | (64.12) | 748.15 |
| (D) Net increase in Cash & Cash equivalents | (64.56) | 69.71 | 5.16 | (39.35) |
| Cash & Cash equivalents at beginning of the year | 68.11 | (5.16) | 62.95 | 102.30 |
| Cash & Cash equivalents at end of the year | 3.55 | 64.56 | 68.11 | 62.95 |
| Net Increase in Cash & Cash equivalents | (64.56) | 69.72 | 5.16 | (39.35) |

Place : Gondal
 Date : 13/Nov/2019



For, Jigar Cables Ltd.
 (CIN : L28999GJ2017PLC095651)

Vijay Shingala
 Vijay Shingala
 (Managing Director)
 DIN:07662235

Statement of Consolidated Financial Results for the half year ended on 30th Sept., 2019

(Amt. Rs. In Lakhs)

| Sr. No. | Particulars | Half Year ended on | | | for the Year | |
|-----------|--|--------------------|-----------------|---------------|-----------------|-----------------|
| | | 30-09-2019 | 31-03-2019 | 30-09-2018 | 31-03-2019 | 31.03.2018 |
| | | (Unaudited) | (Refer Note-4) | (Un-Audited) | (Audited) | (Audited) |
| 1 | Income from Operations | | | | | |
| | (a) Net Sales / Income from Operations | 702.42 | 1,389.64 | 762.44 | 2,152.08 | 1,990.69 |
| | (b) Other Income | 19.85 | 16.32 | 30.04 | 46.36 | 9.73 |
| | Total Income from Operations | 722.27 | 1,405.96 | 792.48 | 2,198.44 | 2,000.42 |
| 2 | Expenses: | | | | | |
| | (a) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (93.13) | (49.98) | 200.76 | 150.78 | (45.79) |
| | (b) Cost of materials consumed | 607.65 | 1,212.71 | 414.34 | 1,627.05 | 1,652.11 |
| | (c) Purchases of Stock-in-Trade | - | - | - | - | - |
| | (d) Employee benefits expense | 21.44 | 31.15 | 20.71 | 51.86 | 49.46 |
| | (e) Finance Cost | 25.53 | 28.47 | 21.40 | 49.87 | 55.85 |
| | (f) Depreciation and amortization expense | 31.66 | 36.40 | 36.41 | 72.81 | 54.07 |
| | (g) Other expenses | 94.67 | 104.54 | 78.08 | 182.62 | 185.52 |
| | Total expenses | 687.82 | 1,363.29 | 771.70 | 2,134.99 | 1,951.22 |
| 3 | Profit / (loss) from Operations before, Extra ordinary and exceptional Items (1 - 2) | 34.45 | 42.67 | 20.78 | 63.45 | 49.20 |
| 4 | Exceptional Items | 0.04 | (2.31) | - | (2.31) | 1.18 |
| 5 | Extraordinary Items | - | - | - | - | - |
| 6 | Profit / (loss) from Ordinary Activities before tax | 34.41 | 44.98 | 20.78 | 65.76 | 48.02 |
| 7 | Tax Expense | - | 18.22 | - | 18.22 | 7.98 |
| 8 | Net Profit / (loss) from Ordinary Activities after tax (6-7) | 34.41 | 26.76 | 20.78 | 47.54 | 40.04 |
| 9 | Net Profit / (Loss) for the period | 34.41 | 26.76 | 20.78 | 47.54 | 40.04 |
| 10 | Other Comprehensive Income | | | | | |
| | A. Item that will not be reclassified to Profit and Loss | - | - | - | - | - |
| | B. Item that will not be reclassified to Profit and Loss | - | - | - | - | - |
| 11 | Paid-up Equity Share Capital (F.V. of Rs. 10/- each) | 703.20 | 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 | 0.58 | 0.45 | 0.35 | 0.68 | 0.57 |
| | (2) Diluted | 0.58 | 0.45 | 0.35 | 0.68 | 0.57 |
| 14 | Earnings per equity share (after extraordinary items) (of Rs. 10/- each) (annualized) | | | | | |
| | (1) Basic | 0.58 | 0.45 | 0.35 | 0.68 | 0.57 |
| | (2) Diluted | 0.58 | 0.45 | 0.35 | 0.68 | 0.57 |

Notes

- The above results have been reviewed and recommended by Audit Committee, at the meeting held on 13.11.2019 and approved by the Board of Director of the Company held on that date.
- 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.
- 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.
- This statement is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The Statutory Auditors of the Company has conducted a limited review of the Financial Results for the Half Year ended on 30th September, 2019
- The figures for the half year ended on 31st.March, 2019 are the balancing figures between audited figures in respect of the full financial year 2018-19 and half year ended unaudited figure up to 30th September, 2018
- The previous period's figures have been regrouped/ rearranged / reclassified wherever necessary
- There were no investor complaints pending /received during the period under review.
- The above Financial Results are also available on our website www.sigmacab.com & stock exchange website www.bseindia.com.

Place : Gondal
Date : 10/11/2019



For, Jigar Cables Ltd.
(CIN : L28999GJ2017PLC095651)

Vijay Shingala
Vijay Shingala
(Managing Director)
DIN:07662235

Statement of Assets and Liabilities (Consolidated)

(Amt. Rs. In Lakhs)

| Particulars | (Amt. Rs. In Lakhs) | |
|---|---------------------------|-------------------------|
| | as at | as at |
| | 30.09.2019 (Unaudited) | 31.03.2019 (Audited) |
| I. EQUITY AND LIABILITIES | | |
| (1) Shareholder's Funds | | |
| (a) Share Capital | 703.20 | 703.20 |
| (b) Reserves and Surplus | 684.31 | 659.88 |
| (c) Money received against share warrants | - | - |
| <i>Sub-total - Shareholder's Funds</i> | 1,387.51 | 1,363.08 |
| (2) Share application money pending allotment | | |
| | - | - |
| (3) Non-Current Liabilities | | |
| (a) Long-term borrowings | 110.74 | 131.97 |
| (b) Deferred tax liabilities (Net) | - | - |
| (c) Other Long term liabilities | - | - |
| (d) Long term provisions | 5.41 | 8.19 |
| <i>Sub-total - Non-Current Liabilities</i> | 116.15 | 140.16 |
| (4) Current Liabilities | | |
| (a) Short-term borrowings | 254.88 | 233.06 |
| (b) Trade payables | | |
| 1. total outstanding dues of micro and small enterprises | 289.17 | 220.26 |
| 2. total outstanding dues of creditors other than micro and small enterprises | - | - |
| (c) Other current liabilities | 196.79 | 663.50 |
| (d) Short-term provisions | 44.99 | 44.94 |
| <i>Sub-total - Current Liabilities</i> | 785.83 | 1,161.76 |
| Total - EQUITY AND LIABILITIES | 2,289.49 | 2,665.00 |
| II. ASSETS | | |
| (1) Non-current assets | | |
| (a) <i>Property, Plant & Equipment</i> | | |
| (i) Tangible assets | 447.43 | 478.83 |
| (ii) Intangible assets | - | - |
| (iii) Capital work-in-progress | - | - |
| (iv) Intangible assets under development | - | - |
| (b) Non-current investments | - | - |
| (c) Deferred tax assets (net) | (0.67) | 4.82 |
| (d) Long term loans and advances | 448.27 | 439.47 |
| (e) Other non-current assets | 30.61 | 25.12 |
| <i>Sub-total - Non-current assets</i> | 925.64 | 948.24 |
| (2) Current assets | | |
| (a) Current investments | - | - |
| (b) Inventories | 559.47 | 399.39 |
| (c) Trade receivables | 602.33 | 616.16 |
| (d) Cash and cash equivalents | 9.07 | 75.97 |
| (e) Short-term loans and advances | 192.73 | 620.67 |
| (f) Other current assets | 0.25 | 4.57 |
| <i>Sub-total - Current assets</i> | 1,363.85 | 1,716.76 |
| Total - Assets | 2,289.49 | 2,665.00 |

Place : Gondal
 Date : 10/11/2019



For, Jigar Cables Ltd.
 (CIN : L28999GJ2017PLC095651)

Vijay Shingala
 Vijay Shingala
 (Managing Director)
 DIN:07662235

Cash Flow Statement (Consolidated)

(Amt. Rs. In Lakhs)

| Particulars | For the half year ended | | For the year ended | |
|--|-------------------------|-----------------|--------------------|-----------------|
| | 30-09-2019 | 30-09-2018 | 31-03-2019 | 31-03-2018 |
| (A) Cash flow from Operating Activities | | | | |
| a. Net Profit before tax and exceptional items | 34.41 | 31.35 | 65.76 | 48.03 |
| Adjustment for: | | | | |
| Depreciation and amortization | 31.66 | 41.15 | 72.81 | 54.07 |
| Finance Costs | 0.00 | 49.87 | 49.87 | 55.85 |
| Extra Ordinary Items | (0.04) | 2.35 | 2.31 | 1.34 |
| Interest Income | (19.85) | (22.47) | (42.32) | (9.58) |
| b. Operating profit before working capital changes | 46.18 | 102.25 | 148.43 | 149.70 |
| Adjustment for: | | | | |
| <u>Changes in Current Assets</u> | | | | |
| Inventory | 160.08 | 26.44 | 186.52 | (54.87) |
| Trade Receivables | (13.83) | (501.70) | (515.53) | (125.07) |
| Short Term Loans & Advances | (679.72) | 318.78 | (360.94) | (173.46) |
| Other Current Assets | (4.32) | 8.47 | 4.15 | (6.36) |
| Other Non Current Assets | 5.49 | 84.44 | 89.93 | (115.05) |
| <u>Changes in Current Liabilities</u> | | | | |
| Trade payables & Others | (68.91) | 251.90 | 182.99 | 245.28 |
| Long Term Provisions | 2.78 | (0.46) | 2.32 | 1.30 |
| Other Current Liabilities | 466.71 | 159.47 | 626.18 | 23.85 |
| Short Term Borrowings | (21.82) | (10.99) | (32.81) | (218.75) |
| Short Term Provisions | (0.05) | (4.58) | (4.63) | 2.15 |
| c. Cash generated from operations | (107.41) | 434.03 | 326.62 | (271.29) |
| Direct taxes paid/provided (net of Refund of Tax) | 0.00 | (1.72) | (1.72) | (6.64) |
| Net Cash flow/(used) from Operating Activities | (107.41) | 432.30 | 324.89 | (277.93) |
| (B) Cash flow from Investing Activities | | | | |
| Purchase of fixed assets | (0.43) | (175.94) | (176.37) | (296.52) |
| Increase in Investments | 0.00 | 0.00 | 0.00 | (0.00) |
| Sale of Fixed Assets | 0.13 | 0.64 | 0.77 | 1.50 |
| Proceeds/(Repayment) of Loans & Advances | 8.80 | (143.23) | (134.43) | (296.60) |
| Interest Received | 19.85 | 22.47 | 42.32 | 9.58 |
| Net Cash flow from Investing Activities | 28.35 | (296.06) | (267.71) | (582.04) |
| (C) Net Cash flow from Financing Activities | | | | |
| Changes in Capital | 0.00 | 0.00 | 0.00 | 258.20 |
| Share Premium | 0.00 | 0.00 | 0.00 | 506.40 |
| Dividend paid | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax on Dividend paid | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds/(Repayment) of long term borrowings | 21.23 | (24.16) | (2.93) | 120.51 |
| Finance Costs - Interest | 0.00 | (49.87) | (49.87) | (55.85) |
| Net Cash Flow from Financing Activities | 21.23 | (74.03) | (52.80) | 829.26 |
| (D) Net increase in Cash & Cash equivalents | (57.83) | 62.22 | 4.39 | (30.71) |
| Cash & Cash equivalents at beginning of the year | 66.90 | 4.68 | 71.58 | 102.30 |
| Cash & Cash equivalents at end of the year | 9.07 | 66.90 | 75.97 | 71.58 |
| Net Increase in Cash & Cash equivalents | (57.83) | 62.22 | 4.39 | (30.71) |

Place : Gondal
 Date : 13/Nov/2019



For, Jigar Cables Ltd.
 (CIN : L28999GJ2017PLC095651)

(Signature)
 Vijay Shingala
 (Managing Director)
 DIN:07662235

Independent Auditor's Review Report on the half year ended on 30-09-2019 of **JIGAR CABLES LIMITED** Pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

LIMITED REVIEW REPORT

To,
The Board of Directors,
JIGAR CABLES LIMITED,
Plot No.164/14 & 15, Jamwadi GIDC, Gondal-360 311 (Gujarat) India

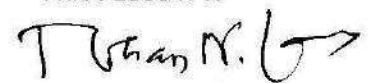
We have reviewed the accompanying statements of standalone and consolidated unaudited Financial Results of **JIGAR CABLES LIMITED** for the half year ended on 30th September, 2019 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and 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 standalone and consolidated unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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) Regulation, 2015 Including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Gondal
Date : 13th Nov., 2019

For, M. N. Manvar & Co.
Chartered Accountants
FRN : 106047W



(M. N. Manvar)

Proprietor

Membership No.036292

UDIN : 19036292AAAAIM3183