SIGMA SUPER WIRES & CABLES

AN ISO 9001: 2015 CERTIFIED COMPANY

JIGAR CABLES LIMITED
Registered & Corporate Office
Plot No. 164/14 & 15, Jamwadi,
GIDC-2, Gondal-360311
Dist. Rajkot, (Gujarat) INDIA
Tel: + 91 2825 221422
Web: www.sigmacab.com
E-Mail: info@sigmacab.com
CIN No. L28999GJ2017PLC095651

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

PREFACE

The Policy for determining of Material of event has been formulated in accordance with the guidelines laid down by the Securities Exchange and Board of India under Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.

This Policy for Determination of Materiality of Events or Information is aimed at providing guidelines to the management of Diamond Power Infrastructure Limited, to determine the materiality of events or information, which could affect investment decisions and ensure timely and adequate dissemination of information to the Stock Exchange(s) (as hereinafter defined).

The Board of Directors of JIGAR CABLES LIMITED has adopted the policy with regards to disclosure of information and determination of Materiality of events or information. The Board shall review, and if found required, may amend this policy from time to time. The Policy last updated on 06/11/2026

DEFINITATION

a) "Act" means the Companies Act, 2013 (and the Rules)
b) "Board of Directors" means the Board of Directors of the Company.
c) "Company" means JIGAR CABLESLIMITED.
d) "Key Managerial Personnel" means key managerial personnel as defined under subsection (51) of section 2 of the Companies Act, 2013.
e) "Listing Regulations" means the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
f) "Policy" means this policy, as amended from time to time.
g) "SEBI" means the Securities and Exchange Board of India

(i) "Stock Exchange(s)" means BSE Limited and the National Stock Exchange of India Limited, where the equity shares of the Company are listed.

DISCLOSURE OF MATERIAL EVENT

In accordance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), the events specified in Para A of Part A of Schedule III are deemed to be material events, and the Company shall disclose such events in strict compliance with the applicable disclosure requirements prescribed under the relevant SEBI Circular.

The events specified in Para B of Part A of Schedule III shall be disclosed by the Company based on the application of the materiality guidelines prescribed under Regulation 30(4) of the SEBI LODR Regulations.

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CRITERIA FOR DETERMINATION OF MATERIALITY OF EVENTS / INFORMATION

According to the Regulation 30 (4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015, the following criteria shall be considered for determination of materiality of events/information:

a) the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or

b) the omission of an event or information is likely to result in significant market reaction if the said omission came to light at a later date;

c) the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:

   1. two percent of turnover, as per the last audited consolidated financial statements of the listed entity;
   2. two percent of net worth, as per the last audited consolidated financial statements of the listed entity, except in case the arithmetic value of the net worth is negative;
   3. five percent of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the listed entity;

d) In case where the criteria specified in sub-clauses (a), (b) and (c) is not applicable, an event or information may be treated as being material if in the opinion of the board of directors of the listed entity, the event or information is considered material:

DISCLOSURE

Any event or information falling under Regulation 30 of SEBI (LODR) Regulations, 2015 shall be informed to the Authorized Person(s) promptly upon occurrence, with adequate supporting data/information, to facilitate a prompt and appropriate disclosure to the stock exchange.

Any other event, even if not covered under the SEBI Regulations but is potentially of price sensitive nature, must also be informed for further evaluation, to the Authorised Persons.

The Authorized Persons will ascertain the materiality of events or information considering their nature and relevant impact in terms of discontinuity of market information and significant market reaction in case of omission. The respective departments shall assist the Authorized Persons in this assessment.

After evaluation, the Authorized Persons shall issue a suitable disclosure to the Stock Exchanges.

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AUTHORIZE KMPs FOR THE PURPOSE OF DETERMINING MATERIALITY OF AN EVENT OR INFORMATION AND FOR THE PURPOSEOF MAKING DISCLOSURESTO STOCK EXCHANGE:

The Board of Directors of the Company has authorised the Managing Director (MD), Whole-time Director (WTD) and Chief Financial Officer (CFO) to determine the materiality of events or information. Further, the MD, WTD and Company Secretary & Compliance Officer, where authorised, shall be responsible for making appropriate disclosures to the Stock Exchange(s) in a timely manner. The authorised persons may seek appropriate advice or guidance, as and when necessary, from other internal or external stakeholders, as they may deem fit. The details of the authorised persons are set out in "Annexure 1".

TIME LIMIT FOR DISCLOSURE OF EVENT OR INFORMATION TO THE STOCK EXCHANGE:

The Company shall make disclosures of material information to the Stock Exchanges within the time as specified in Regulation 30 of the Listing Regulations, as amended from time to time.

DISCLOSURE ON WEBSITE

As required under the SEBI Regulations, the Policy will be disclosed on the website of the Company www.sigmacab.com

AMENDMENTS

In case of any subsequent changes in the provisions of the Regulations or any other regulations which makes any of the Clauses/provisions in the Policy inconsistent with the Regulations, the provisions of the Regulations would prevail over the Policy and the Clauses/provisions in the Policy would be deemed to be modified accordingly. The Board also, at its discretion, has the power to review and revise the Policy.

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"ANNEXURE 1"

DETAILS OF AUTHORISED PERSON

AUTHORIZED PERSON FOR THE PURPOSE OF DETERMINING MATERIALITY:

Mrs. Sangita N. Vaghasiya, Managing Director Plot No.164/14 & 15 Jamwadi, G.I.D.C, Gondal, Rajkot – 360 311 (GUJARAT) INDIA. Email id: md@sigmacab.com	Mr. Ramnik P. Vaghasiya, Whole Time Director Plot No.164/14 & 15 Jamwadi, G.I.D.C, Gondal, Rajkot – 360 311 (GUJARAT) INDIA. Email: ramnik@sigmacab.com	Mr. Akshay Vaghasiya, Chief Financial Officer Plot No.164/14 & 15 Jamwadi, G.I.D.C, Gondal, Rajkot – 360 311 (GUJARAT) INDIA. Email: cfo@sigmacab.com

ANY OF THE BELOW ARE AUTHORIZED TO MAKE DISCLOSURES TO STOCK EXCHANGES:

Mrs. Sangita N. Vaghasiya Managing Director Plot No.164/14 & 15 Jamwadi, G.I.D.C, Gondal, Rajkot – 360 311 (GUJARAT) INDIA. Email id: md@sigmacab.com	**Mr. Ramnik P. Vaghasiya** Whole Time Director Plot No.164/14 & 15 Jamwadi, G.I.D.C, Gondal, Rajkot – 360 311 (GUJARAT) INDIA. Email: ramnik@sigmacab.com	**Ms. Nupur Arora** Company Secretary & Compliance Officer Plot No.164/14 & 15 Jamwadi, G.I.D.C, Gondal, Rajkot – 360 311 (GUJARAT) INDIA. Email id: cs@sigmacab.com

Contact number of the KMP's for the above purpose is 02825 221422 / 9099098807

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