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

DIVIDEND DISTRIBUTION POLICY

1. Objective

The objective of this Dividend Distribution Policy is to establish the principles and parameters to be considered by the Board of Directors of the Company while recommending or declaring dividends to shareholders, with a view to balancing shareholder returns with the Company's long-term growth and financial requirements.

2. Dividend Philosophy

The Company endeavours to distribute surplus cash generated from its operations to shareholders, while retaining adequate funds to meet its immediate and foreseeable financial obligations, working capital requirements, capital expenditure and long-term business objectives. The Company shall strive to maintain a consistent and sustainable dividend distribution approach, subject to its financial performance and other relevant considerations.

3. Circumstances under Which Shareholders May or May Not Expect Dividend

The declaration and payment of dividends shall depend on the Company's financial performance, profitability, cash flow position, liquidity, business requirements and future growth opportunities. Shareholders may not expect dividends in a particular financial year where the Board considers that retaining earnings is necessary to meet the Company's financial obligations, fund expansion or capital expenditure, strengthen its financial position or address other business requirements.

4. Financial Parameters and Other Factors

While considering the declaration or recommendation of dividends, the Board shall take into account, inter alia:

- Profitability and earnings of the Company.
- Cash flow and liquidity position.
- Existing and projected capital expenditure and working capital requirements.
- Borrowings, debt-servicing obligations and financial commitments.
- Future business plans, expansion opportunities and investment requirements.
- Economic conditions, industry outlook and other relevant internal and external factors.
- Any interim dividend already declared or paid during the financial year.

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- Applicable statutory requirements and restrictions under the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable laws.

5. Utilisation of Retained Earnings

Earnings retained by the Company may be utilised for business expansion, capital expenditure, working capital requirements, repayment of borrowings, investment in business opportunities, strengthening the Company's financial position or any other purpose approved by the Board, subject to applicable law.

6. Interim and Final Dividend

The Board may consider declaring an interim dividend based on the financial performance and cash flow position of the Company during the financial year. The Board shall recommend a final dividend, wherever considered appropriate, for approval by the shareholders at the Annual General Meeting, in accordance with applicable law.

The quantum of dividend, if any, shall be determined after considering the Company's financial performance, available distributable profits, liquidity, future financial requirements and other relevant factors.

7. Compliance with Applicable Laws

The declaration, recommendation and payment of interim or final dividends shall be governed by the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Articles of Association of the Company and other applicable laws, as amended from time to time.

8. Review and Amendment

This Policy has been approved by the Board of Directors of the Company and may be amended or modified by the Board from time to time, as considered necessary, subject to applicable laws and regulatory requirements.

Last updated: November 6, 2026