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

WHISTLE BLOWER/ VIGIL MECHANISM POLICY

JIGAR CABLES LIMITED (hereafter referred to as "Company" in this document) believes in promoting a fair, transparent, ethical and professional work environment. While the code of company defines the expectation from employees in terms of their integrity and professional conduct, the vigil mechanism defines the mechanism for reporting deviations from the standards defines in the code.

The Vigil mechanism is implemented not only as a safeguard to unethical practices. This mechanism is intended to provide mechanism for reporting genuine concerns or grievance and ensure that deviations from the Company's Business Conduct Manual and Values are dealt with in a fair and unbiased manner as provided in Section 177 (9) and (10) of the Companies Act, 2013 and the Companies Rules, 2014. The mechanism is also intended to cover the Whistle-blower Mechanism aspect of the SEBI's Listing Agreement and also regulation 22 of the Securities and Exchange Board of India (Listing Obligation Disclosure Requirements) Regulation, 2015. This policy is last updated on 06/11/2026.

DEFINITIONS

Definitions of some of the key terms used in this mechanism are given below:

Protected disclosure: Any communication made in good faith that discloses or demonstrates evidence of any fraud or unethical activity within the company.

Whistle-blower: An individual who makes a protected disclosure under this mechanism. This could be an Employee, Director, Vendor, Supplier, Dealer and Consultant, including Auditors and Advocates

Audit Committee: An audit committee is an operating committee formed by the Board of Directors in accordance with Section 177 of the Companies Act 2013 and charged with oversight of financial reporting and disclosure.

Board of Directors: A body of elected or appointed members who jointly oversee the activities of the company.

Alleged wrongful conduct: mean violation of law, Infringement of Company's rules, misappropriation of monies, actual or suspected fraud, substantial and specific danger to public health and safety or abuse of authority".

ELIGIBILITY

All Employees of the Company are eligible to make Protected Disclosures under the Policy in relation to matters concerning the Company.

GUIDING PRINCIPLES OF THE VIGIL MECHANISM

To ensure effective implementation of vigil mechanism, the company shall:

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a) Ensure protection of the whistle-blower against victimization for the disclosures made by him/her.
b) Ensure complete confidentiality of the whistle-blower identity and the information provided by him/her.
c) Ensure that the protected disclosure is acted upon within specified time frames and no evidence is concealed or destroyed.
d) Ensure that the investigation is conducted honestly, neutrally and in an unbiased manner.
e) Ensure whistle-blower would not get involved in conducting any investigative activities other than as instructed or requested by Vigilance Officer.
f) Ensure the subject or other involved persons in relation with the protected disclosure be given an opportunity to be heard.
g) Ensure disciplinary actions are taken against anyone who conceals or destroys evidences related to protected disclosures made under this mechanism.

PROTECTION FOR WHISTLE-BLOWER

A whistle-blower would be given the option to keep his/ her identity anonymous while reporting an incident. The company will make no attempt to discover the identity of an anonymous whistle-blower. If the whistle-blower's identity becomes known during the course of the investigation, the company will ensure that the identity of the whistle-blower will be kept anonymous and confidential to the extent possible, unless required by law or in legal proceedings.

A whistle-blower reporting issues related to sexual harassment, child labour, discrimination, violation of human rights would necessarily need to disclose their identity to enable effective investigation.

Any other employee serving as witness or assisting in the said investigation would also be protected to the same extent as the whistle-blower.

The Vigilance Officer would safeguard the whistle-blower from any adverse action. This includes discrimination, victimization, retaliation, demotion or adoption of any unfair employment practices.

Protection under this mechanism would not mean protection from disciplinary action arising out of false allegations made by a whistle-blower.

A whistle-blower may not be granted protection under this mechanism if he/she is subject of a separate complaint or allegations related to any misconduct.

If a complainant believes that she or he has been treated adversely as a consequence of their use of the vigil mechanism can approach the Compliance officer of the company in confidence. The contact information for the Vigilance Officer is provided on Appendix A to this document.

COVERAGE OF THE VIGIL MECHANISM

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All employees, directors, vendors, suppliers, dealers and consultants, including auditors and advocates who are associated with the Company can raise concerns regarding malpractices and events which may negatively impact the company.

a) Inaccuracy in maintaining the Company's books of account and financial records.
b) Financial misappropriation and fraud
c) Procurement fraud
d) Conflict of interest
e) False expense reimbursements
f) Misuse of company assets & resources
g) Inappropriate sharing of company sensitive information
h) Corruption & bribery
i) Insider trading
j) Unfair trade practices & anti-competitive behavior
k) Non-adherence to safety guidelines
l) Sexual harassment
m) Child labor
n) Discrimination in any form
o) Violation of human rights

All matters not covered under this mechanism can be reported directly to your one over manager or your Human Resources contact.

REPORTING MECHANISM

Whistle Blowers can make Protected Disclosure as soon as possible but not later than 30 consecutive days after becoming aware of the same in the format provided under "**Annexure 1**". The Whistle- Blower should provide clear understanding of the issue raised and should either be types or written in a legible handwriting in English. The Protected Disclosure should be factual and neither speculative nor in the nature of a conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.

The "**Annexure 1**" should be submitted in a closed and secured envelope and should be super scribed as "Protected disclosure under the Whistle Blower policy". Alternatively, the same can also be sent through email with the subject "Protected disclosure under the Whistle Blower policy". If the complaint is not super scribed and closed as mentioned above, it will not be possible for the Audit Committee to protect the complainant and the protected disclosure will be dealt with as if a normal disclosure.

All Protected Disclosures should be addressed to the Vigilance Officer of the Company or to the Chairperson of the Audit Committee in appropriate or exceptional cases. The details of Vigilance Officer provided under Appendix A.

INVESTIGATION

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The investigation would be carried out to determine the authenticity of the allegations and for fact-finding process.

The investigation team should not consist of any member with possible involvement in the said allegation.

During the course of the investigation:

i. Vigilance Officer will be given authority to take decisions related to the investigation.

ii. Any required information related to the scope of the allegation would be made available to the investigators.

The findings of the investigation should be submitted to the Vigilance Officer by the investigator with all the supporting documents.

ROLE OF INVESTIGATOR

a) A structured approach should be followed to ascertain the credit ability of the charge.

b) Ensure the confidentiality and secrecy of the issue reported and subject is maintained.

c) Provide timely update to the Vigilance Officer on the progress of the investigation.

d) Ensure investigation is carried out in independent and unbiased manner.

e) Document the entire approach of the investigation.

Investigation Report including the approach of investigation should be submitted to the Ethics Committee with all the documents in support of the observations.

MAINTAINING SECRECY AND CONFIDENTIALITY

The Company expects individuals involved in the review or investigation to maintain complete confidentiality. Disciplinary action may be initiated against anyone found not complying with the below:

Maintain complete confidentiality and secrecy of the matter.

The matter should not be discussed in social gatherings or with individuals who are not involved in the review or investigation of the matter.

The matter should only be discussed only to the extent or with the persons required for the purpose of completing the investigation.

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Ensure confidentiality of documents reviewed during the investigation should be maintained.

Ensure secrecy of the whistle-blower, subject, protected disclosure, investigation team and witnesses assisting in the investigation should be maintained.

DISQUALIFICATIONS

Issues other than those listed under Section "Coverage of the vigil mechanism".
The complainant is not able to provide specific information that covers AT LEAST SOME OF THE FOLLOWING POINTS:

a. Location of incident
b. Timing of incident
c. Personnel involved
d. Specific evidence (if any)
e. Frequency of issues

In case the complainant is unable to provide adequate information, the Vigilance Officer reserves the right to not investigate the reported matter.

MANAGEMENT DECISION

Relevant board committee will take disciplinary or corrective action against the Subject as per the Company's disciplinary procedures and can also take legal action, if required.

The decision of relevant board committee should be considered as final and no challenge against the decision would be entertained, unless additional information becomes available.

In case of frivolous or false complaints, action may be taken against the complainant.

RIGHT TO AMENDMENT

The Company holds the right to amend or modify the policy. Any amendment or modification of the policy would be done by an appropriate authority as mandated in law. The updated Vigil mechanism would be shared with the employees, suppliers and vendors thereafter.

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APPENDIX A: REPORTING CHANNEL
Mrs. Sangita N. Vaghasiya Chairman and Managing Director JIGAR CABLES LIMITED Plot No. 164/14 & 15, Jamwadi, GIDC-2, Gondal-360311 Dist. Rajkot, (Gujarat) INDIA E-Mail: md@sigmacab.com
Company Secretary & Compliance officer JIGAR CABLES LIMITED Plot No. 164/14 & 15, Jamwadi, GIDC-2, Gondal-360311 Dist. Rajkot, (Gujarat) INDIA E-Mail: cs@sigmacab.com

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SAMPLE FORMATE FOR WHISTLER BOWLER FOR PROVIDING PROTECTED DISCLOSURE

"ANNEXURE 1"

Sr. No.	Particulars	Details
01.		
02.	Name of the Whistle-blower	
03.	E-mail ID of the Whistle-blower	
04.	Communication Address	
05.	Contact No.	
06.	Subject matter which is repo	
07.	Name of the person/event focus compulsory)	
08.	Brief about concern	
09.	Evidence (enclosed, if any)	

_____

Signature