

Date: 28-05-2026

To,  
The National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1,  
G Block, Bandra-Kurla Complex,  
Bandra (East), Mumbai- 400051.

SYMBOL: HOLMARC  
ISIN: INE0LXA01019

Dear Sir/ Madam,

**Sub: Outcome of Board Meeting held on Thursday, 26<sup>th</sup> May 2025.**

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, and such other applicable regulations, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. 28<sup>th</sup> May, 2026 have approved the following:

- i. Board has considered and approved Audited Financial Results of the Company for the half-year and financial year ended 31<sup>st</sup> March 2026 along with Auditor's Report issued by the Statutory Auditors, after review by the audit committee, which is attached herewith. Declaration in respect of unmodified opinion is also included in the Annexure.
- ii. Recommended final dividend of Rs. 0.5 per equity share i.e. 5% of the face value of Rs. 10 each for the financial year 2025-26, subject to approval of members in the ensuing Annual General Meeting. The said dividend, upon approval by the shareholders, will be paid / dispatched to shareholders within 30 days of the date of the Annual General Meeting.
- iii. Re-appointment of M/s. Joseph & Co., Chartered Accountants as Internal Auditor for the financial year 2026-2027 pursuant to Section 138 of Companies Act, 2013 to conduct the Internal Audit of the Company. The requisite details as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and SEBI circular dated 13<sup>th</sup> July 2023 is attached herewith as **Annexure A**.

The meeting of the Board of Directors commenced at 11:00 a.m. and concluded at 04:30 p.m.  
Please take the above information on record.

Thanking You.

Yours faithfully,

For Holmarc Opto-Mechatronics Limited

Vallath Parvathy  
Company Secretary & Compliance Officer

**Annexure A**

<b>Name of the Auditor</b>	M/s. Joseph & Co.
<b>Designation</b>	Internal Auditor
<b>Reason for Change viz. <del>appointment/Re-appointment, resignation, removal/death</del></b>	Re-appointment in accordance with the provisions of Companies Act, 2013.
<b>Date of <del>appointment/re-appointment/cessation</del> (as applicable) &amp; and term of appointment</b>	28-05-2026 Term- 1 year
<b>Brief profile</b>	<p>M/s Joseph and co is a firm of Chartered Accountants based in Cochin. The firm was established in the year 2010. The firm has 2 partners, Mr. Joseph Antony and Ms. Reshmi S Nath.</p> <p>Mr. Joseph Antony is a fellow member of the Institute of Chartered Accountants of India. He started practice in the year 1992 and has been in practice for over 33 years. He has wide exposure in various areas.</p> <p>Ms. Reshmi S Nath is a fellow member of the Institute of Chartered Accountants of India and started her career 8 years back with E&amp;Y LLP. She has worked over 8 years with E&amp;Y.</p>
<b>Disclosure of relationships between directors</b>	Nil

**Independent Auditor's Report on Half yearly Financial Results and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
Holmarc Opto-Mechatronics Limited

**Opinion**

We have audited the accompanying standalone financial results of Holmarc Opto-Mechatronics Limited. ('the Company') for the half year ended March 31, 2026 and for the year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the half year ended March 31, 2026 and for the year ended March 31, 2026:

- i. is presented in accordance with the requirements of Regulations read with the circular in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year ended March 31, 2026 as well as the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Statement**

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the half year and year ended March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and



# G. JOSEPH & ASSOCIATES

## Chartered Accountants

maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the statement**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



# G. JOSEPH & ASSOCIATES

## Chartered Accountants

- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

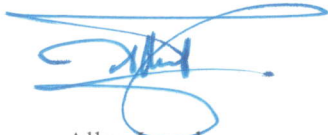
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Other Matter

- The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited year to date figures up to the second half year of the current financial year which were subject to limited review by us. Our opinion /conclusion on the statement is not modified in respect of this matter.

**For G. Joseph & Associates**  
**Chartered Accountants**  
Firm Regn. No. 006310S



Allen Joseph  
**Partner**  
M. No. 228498

UDIN: 26228498AUSEIS4410

Cochin  
28/05/2026





**HOLMARC OPTO-MECHATRONICS LIMITED**

H. M. T. INDUSTRIAL ESTATE KALAMASSEREY, COCHIN -683503

CIN: L33125KL1993PLC006984

**Audited Statement of Assets and Liabilities**

₹ in lakhs

Particulars	As at	As at
	31-Mar-26	31-Mar-25
	(Audited)	(Audited)
<b>Equity &amp; Liabilities</b>		
<b>1. Shareholders Fund</b>		
a) Share capital	1,005.00	1,005.00
b) Reserves and surplus	2,079.52	1,711.53
<b>Total Shareholder's Fund</b>	<b>3,084.52</b>	<b>2,716.53</b>
<b>2. Non Current Liabilities</b>		
a) Long Term Borrowings	52.21	-
b) Deferred Tax Liability	-	-
c) Long Term Provisions	177.03	176.29
<b>Total Non Current Liabilities</b>	<b>229.24</b>	<b>176.29</b>
<b>3. Current Liabilities</b>		
a) Short Term Borrowings	8.09	-
b) Trade Payables		
- Due to Micro & Small Enterprises	33.71	28.61
- Due to Others	22.84	21.42
c) Other Current Liabilities	320.59	185.80
d) Short Term Provisions	103.54	65.76
<b>Total Current Liabilities</b>	<b>488.77</b>	<b>301.58</b>
<b>Total Equity &amp; Liability</b>	<b>3,802.53</b>	<b>3,194.40</b>
<b>4. Non-Current Assets</b>		
a) Property, Plant and Equipment and Intangible Assets		
- Property, Plant and Equipment	982.61	739.45
- Intangible Assets	4.12	6.34
- Capital Work-In-Progress	21.45	-
b) Non - current Investments	0.01	0.01
c) Deferred Tax Assets (Net)	77.77	71.75
d) Long Term Loans and Advances	-	-
e) Other Non- current Assets	37.66	87.60
<b>Total Non Current Assets</b>	<b>1,123.62</b>	<b>905.15</b>
<b>5. Current assets</b>		



a) Inventories	602.01	491.69
b) Trade Receivables	851.14	789.50
c) Cash and Bank Balances	1,109.18	951.27
d) Short Term Loans and advances	89.44	21.54
e) Other Current Assets	27.14	35.26
<b>Total Current Assets</b>	<b>2,678.91</b>	<b>2,289.25</b>
<b>Total Assets</b>	<b>3,802.53</b>	<b>3,194.40</b>

For and on Behalf of Board of Directors of  
**HOLMARC OPTO-MECHATRONICS LIMITED**

**Jolly Cyriac**  
 Managing Director  
 DIN:00409364

Place: - Kochi  
 Date :- 28/05/2026





**HOLMARC OPTO-MECHATRONICS LIMITED**

H. M. T. INDUSTRIAL ESTATE KALAMASSEREY, COCHIN -683503

CIN: L33125KL1993PLC006984

**Statement of Audited Financial Results for the half-year and year ended 31 March 2026**

Particulars	₹ in lakhs				
	Half year ended			Year ended	
	31-Mar-26 (Audited)	30-Sep-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
<b>I Income</b>					
Revenue from Operations	2,604.33	1,618.20	2,015.53	4,222.53	3,716.72
Other Income	21.14	22.40	30.00	43.54	54.49
<b>Total Revenue</b>	<b>2,625.47</b>	<b>1,640.60</b>	<b>2,045.53</b>	<b>4,266.07</b>	<b>3,771.22</b>
<b>II Expenditure</b>					
Cost of Material Consumed	575.28	428.43	463.32	1,003.71	834.47
Change in Inventories	129.66	-135.82	-28.38	-6.16	-96.95
Employee Benefit Expenses	963.77	979.60	887.75	1,943.37	1,730.85
Financial Charges	2.17	1.08	0.18	3.25	0.18
Depreciation & Amortisation	77.25	69.39	72.33	146.64	134.78
Other Expenses	370.93	276.14	342.77	647.07	674.34
<b>Total Expenses</b>	<b>2,119.05</b>	<b>1,618.82</b>	<b>1,737.97</b>	<b>3,737.87</b>	<b>3,277.67</b>
<b>III Profit Before Tax and Extraordinary Items (I-II)</b>	<b>506.43</b>	<b>21.78</b>	<b>307.56</b>	<b>528.21</b>	<b>493.55</b>
Extraordinary Items	-	-	-	-	-
Prior period Income / (Expense)	-8.87	8.87	-	-	-
<b>Profit After Extraordinary Items before Taxation</b>	<b>497.56</b>	<b>30.65</b>	<b>307.56</b>	<b>528.21</b>	<b>493.55</b>
<b>IV Tax Expense</b>					
Current Tax	129.62	5.28	81.83	134.90	128.64
Deferred Tax	-6.02	-	-24.02	-6.02	-8.61
Tax relating to Previous year	-8.87	-	-	-8.87	-
<b>Total</b>	<b>114.74</b>	<b>5.28</b>	<b>57.81</b>	<b>120.02</b>	<b>120.04</b>
<b>Net Profit After Tax (III-IV)</b>	<b>382.82</b>	<b>25.37</b>	<b>249.75</b>	<b>408.19</b>	<b>373.51</b>
<b>Net Profit Transferred to Balance Sheet</b>	<b>382.82</b>	<b>25.37</b>	<b>249.75</b>	<b>408.19</b>	<b>373.51</b>
Earning per Equity share : (10/- each)					



1. Basic	3.81	0.25	2.47	4.06	3.72
2. Diluted	3.81	0.25	2.47	4.06	3.72
Number of shares used in computing per share					
1. Basic	1,00,50,000.00	1,00,50,000.00	1,00,50,000.00	1,00,50,000.00	1,00,50,000.00
2. Diluted	1,00,50,000.00	1,00,50,000.00	1,00,50,000.00	1,00,50,000.00	1,00,50,000.00

The accompanying notes form an integral part of the financial statements

For and on Behalf of Board of Directors of  
**HOLMARC OPTO-MECHATRONICS LIMITED**

Place: - Kochi  
Date :- 28/05/2026

**Jolly Cyriac**  
Managing Director  
DIN:00409364





**HOLMARC OPTO-MECHATRONICS LIMITED**  
H. M. T. INDUSTRIAL ESTATE KALAMASSEREY, COCHIN -683503  
CIN: L33125KL1993PLC006984

**Audited Statement of Cash Flows for the year ended 31 March, 2026**

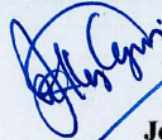
(₹ in Lakhs)

Particulars	31-Mar-26	31-Mar-25
<b>A. CASH FLOW FROM OPERATING</b>		
<b>Profit Before Tax as per Profit &amp; Loss A/c</b>	<b>528.21</b>	<b>493.55</b>
Adjusted for :		
a. Depreciation	146.64	134.78
b. Interest Expenses & Finance Cost	3.25	0.18
c. Interest & Other Income	(37.16)	(44.60)
d. Long Term and short term Provsions	10.88	22.60
e. Loss/(Profit) on disposal of fixed assets	0.03	-
f. Foreign exchange fluctuations	0.06	0.10
<b>Operating profit before working capital changes</b>	<b>651.91</b>	<b>606.61</b>
Adjusted for :		
a. Decrease /(Increase) in Inventories	(110.32)	(207.02)
b. Decrease / ( Increase ) in trade receivable	(61.86)	(88.83)
c. Decrease / ( Increase ) in Current Investments	-	-
d. ( Increase ) / Decrease in short term loans and	(67.90)	64.28
e. Increase / ( Decrease ) in Trade Payables	6.68	10.79
f. Increase / ( Decrease ) in other current liabilities	134.77	55.56
g. (Increase) / Decrease in Other Current Assets	16.99	2.69
<b>Cash generated from operations</b>	<b>570.26</b>	<b>444.09</b>
Net Income Tax (Paid)/Refund	(107.26)	(137.02)
<b>Net Cash Generated/(Used) From Operating</b>	<b>463.00</b>	<b>307.07</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITES</b>		
a. (Purchase) Sale of Fixed Assets	(409.06)	(242.10)
b. (Purchase) / Sale of non-current investment	-	30.16
c. ( Increase ) / Decrease in Other Non Current Assets	49.94	(45.71)
d. Interest & Other Income	37.16	44.60
e. (Increase)/decrease in fixed deposits	(16.64)	11.71
<b>Net Cash Generated/(Used) From Investing Activities</b>	<b>(338.61)</b>	<b>(201.33)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITES</b>		
a. Interest & Finance Cost	(3.25)	(0.18)



b. Dividend Paid	(40.20)	(40.20)
c. Proceeds from share issued including Premium	-	-
d. ( Repayments ) / proceeds of long term borrowings	52.21	-
e. ( Repayments ) / proceeds of short term borrowings	8.09	-
f. IPO Issue expenses	-	(0.24)
<b>Net Cash Generated/(Used) From Financing Activities</b>	<b>16.85</b>	<b>(40.62)</b>
<b>Net Increase / ( Decrease ) in cash and cash</b>	<b>141.24</b>	<b>65.11</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>214.28</b>	<b>149.17</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>355.52</b>	<b>214.28</b>

For and on Behalf of Board of Directors of  
**HOLMARC OPTO-MECHATRONICS LIMITED**



**Jolly Cyriac**  
Managing Director  
DIN:00409364

Place: - Kochi  
Date :- 28/05/2026



Sl.No	Notes
1	These standalone Audited financial results for the half year and year ended March 31, 2026 were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 23rd May 2026 and 28th May, 2026.
2	These Audited financial results have been prepared in accordance with Accounting Standards (AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended.
3	The company is engaged in the manufacture of scientific and engineering instruments for research, industry and education which form part of a single segment product group and is operating in India.
4	Figures for the half-year ended on 31st March 2026 are the balancing figures between the audited figures for the full financial year and the figures for the half-year ended on 30th September 2025.
5	The Board of Directors have recommended a final dividend of Rs.0.5 per share, subject to approval by the shareholders
6	The figures of the previous period have been re-grouped/rearranged/recasted wherever considered necessary.
7	Consolidated Financial Results are not applicable to the Company.
8	The Company has only one Reportable Segment and therefore Segment reporting is not applicable.
9	The Statutory auditors of the Company have conducted an audit of the financial results for the half year ended March 31, 2026 and the financial year ended March 31st, 2026 and an unmodified opinion has been issued by them thereon.

For and on Behalf of Holmarc Opto-Mechatronics Limited  
**HOLMARC OPTO-MECHATRONICS LIMITED**



**Jolly Cyriac**  
Managing Director  
DIN:00409364

Place- Kochi  
Date - 28-05-2026



Date: 28-05-2026

To,

The National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1,  
G Block, Bandra-Kurla Complex,  
Bandra (East), Mumbai- 400051.

SYMBOL: HOLMARC  
ISIN: INE0LXA01019

Dear Sir/ Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

Pursuant to the Clause (d) of sub-regulation (3) of Regulation 33 of SEBI (LODR), 2015, we hereby declare that the Statutory Auditors of the Company have issued Auditors Report on the audited Financial Results of the Company for the Half year and Financial Year ended 31st March, 2026 with an Unmodified Opinion.

Please take the above information on record.

Thanking You.

Yours faithfully,

For Holmarc Opto-Mechatronics Limited

Vallath Parvathy  
Company Secretary & Compliance Officer