



HOLMARC OPTO-MECHATRONICS LIMITED
Registered Office: BUILDING NO 11 490 B7 HMT INDUSTRIAL ESTATE
KALAMASSERY KANAYANOR TALUK
ERNAKULAM-683503
E-Mail ID: cs@holmarc.com; Website: <https://holmarc.com>
CIN: L33125KL1993PLC006984

Dear Members,

Date: 12.09.2025

Sub: Holmarc Opto-Mechatronics Limited - Deduction of Tax at Source on Final Dividend 2024-25

We are pleased to inform you that Board of Directors of Holmarc Opto-Mechatronics Limited in its meeting held on **26th May, 2025** had **recommended a** Final Dividend of ₹0.40/- (Forty Paise Only) [4%] per equity share having Nominal Value of ₹10/- each for the Financial Year 2024-25.

The Final dividend, as declared by the **shareholders of the Company, in the Annual General Meeting scheduled to be held on 20th September 2025** will be paid to the shareholders holding equity shares of the Company, either in electronic or in physical form as on September 13, 2025 i.e. Record date for determining eligibility of shareholders to receive Final Dividend.

Pursuant to the changes introduced by the Finance Act, 2020, w.e.f. April 1, 2020, dividend income is taxable in the hands of shareholders. Accordingly, the Company, in compliance with the provisions of the Income Tax Act, 1961 ('Act'), would be required to withhold taxes at the prescribed rates on the dividend paid to its shareholders. The withholding tax rate would vary depending on the residential status of the shareholder and the documents submitted by them and accepted by the Company. Accordingly, the above referred Final Dividend will be paid after deducting the tax at source as follows.

Sl No	Category of Shareholders	PAN	Dividend amount in a Financial Year after grouping folios/demat a/cs with same PAN of the first holder	Effective TDS rate	Remarks
1	Resident Individual	With or Without PAN	Less than Rs. 10000	No TDS	
2	Resident Individual	With PAN	More than	No TDS	

			Rs. 10000 - Form 15G/15H submitted		
3	Resident Individual	Without PAN	More than Rs. 10000 – Form 15G/15H submitted	20%	
4	Resident Individual	With PAN	More than Rs. 10000	10%	
5	Resident Individual	Without PAN	More than Rs. 10000	20%	
6	Non-resident Individual shareholders (Other than FPIs / FIIs)	With or Without PAN	Upto Rs.50,00,000	20.80%	Including Health & Edu cess of 4%
7	Non-resident Individual shareholders (Other than FPIs / FIIs)	With or Without PAN	From 50,00,001 to Rs.1 crore	22.88%	(Incl Surcharge of 10 % and Health & Edu cess of 4%
8	Non-resident Individual shareholders (Other than FPIs / FIIs)	With or Without PAN	Above Rs.1 crore	23.92%	Incl Surcharge of 15% and Health & Edu cess of 4%
9	Foreign Companies / Overseas Body corporates	With or Without PAN	Upto Rs.1 crore	20.80%	Including Health & Edu cess of 4%
10	Foreign Companies / Overseas Body corporates	With or Without PAN	Above Rs.1 crore to Rs.10 crores	21.21%	Incl Surcharge of 2% and Health & Edu cess of 4%
11	Foreign Companies /	With or Without	Above Rs.10 crore	21.84%	Incl Surcharge

	Overseas Body corporates	PAN			of 5 % and Health & Edu cess of 4%
1 2	Non resident shareholders (Both Individuals and Corporate bodies)	Can claim benefit under DTAA by submitting (a) Tax Residency Certificate (b) Form 10 (c) Declaration as per format.			
1 3	FPIs / FIIs	With PAN	Upto Rs.50,00,000	20.80%	Including Health & Edu cess of 4%
1 4	FPIs / FIIs	With PAN	Above 50 lakhs upto Rs.1 crore	22.88%	Incl Surcharge of 10% and Health & Edu cess of 4%
1 5	FPIs / FIIs	With PAN	Above Rs.1 crore upto Rs.2 crores	23.92%	Incl Surcharge of 15% and Health & Edu cess of 4%
1 6	FPIs / FIIs	With PAN	Above Rs.2 crore upto Rs.5 crores	26.00%	Incl Surcharge of 25% and Health & Edu cess of 4%
1 7	FPIs / FIIs	With PAN	Above Rs.5 crores	28.50%	Incl Surcharge of 37% and Health & Edu cess of 4%

Note1: If the PAN is not as per the database of the Income-tax Portal, it would be considered as invalid PAN. Further as per the Notification of Central Board of Direct Taxes, individual shareholders are

requested to link their Aadhaar number with PAN within prescribed timelines, to avoid deduction of tax at higher rates.

Note2: Self-declaration in Form 10F for FY 2025-26 for Non-resident shareholders who have PAN and propose to claim treaty benefit need to mandatorily file the Form 10F online at the link <https://eportal.incometax.gov.in/> for the period 1st April, 2025 to 31st March, 2026.

**The Company is not obligated to apply the beneficial Tax Treaty rates at the time of tax deduction/withholding on dividend amounts. Application of beneficial Tax Treaty Rate shall depend upon the completeness of the documents submitted by the Non-Resident shareholder and review to the satisfaction of the Company.

Blank Form 15G and 15H can also be downloaded from the link given at the end of this communication or from the website of the Company viz. <https://holmarc.com> . Needless to mention, PAN will be mandatorily required along-with such declarations. Please note that all fields are mandatory to be filled up and the Company may at its sole discretion reject the form if it does not fulfil the requirement of law or the form is otherwise incomplete in any manner.

In this regard, we request you to kindly upload the duly filled in and signed Form 15G / Form 15H in our online portal <https://investors.cameoindia.com> or you may also send the forms through email to cs@holmarc.com on or before **September 19th, 2025**. It is advisable to send the documents at the earliest to enable the Company to collate the documents to determine the appropriate TDS rates.

In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details / documents, you would still have the option of claiming refund of the excess tax paid at the time of filing your income tax return. No claim shall lie against the Company for such taxes deducted.

We also request you to register your email IDs, mobile numbers and update your bank account details with your Depository Participant for receiving electronic credit of dividends directly into your bank accounts, in case you are holding shares in electronic form or with the RTA in case of holdings in physical form by completing your KYC. For registration of your KYC details, please refer to the link given below: https://investors.cameoindia.com/Online_Frm_Submission.aspx.

Shareholder holding shares in Physical mode may note that SEBI vide its various circulars mandated that the security holders (holding securities in physical form), whose folio(s) are not updated with the KYC details (any of the details viz., PAN; Choice of Nomination; Contact Details; Mobile Number and Bank Account Details and signature, if any) shall be eligible for any payment including dividend, interest or redemption in respect of such folios, only through electronic mode with effect from April 01, 2024. Accordingly, such shareholders must submit their PAN, choice of nomination (optional), contact details (postal address with PIN code and mobile number), bank account details, and specimen signature to the Company or its Registrar

& Transfer Agent (RTA). Dividend payment to shareholders holding shares in physical mode will be made only after receipt of the required details in respect of the relevant folios.

As per the RBI guidelines, no charges should be levied by your bank-branch for electronic credit. In case your bank has levied any service charge for electronic credit, please take up the matter with your bank branch manager.

All communication, pertaining to non-receipt of dividend can be sent to the Registrar and Share Transfer Agent (RTA) through Online Investor Portal: <https://wisdom.cameoindia.com>

We request your cooperation in this regard.

Thanking you,

Yours faithfully,

For HOLMARC OPTO-MECHATRONICS LIMITED

Sd/-

Jolly Cyriac
Managing Director
(DIN: 00409364)