

Date: 26-05-2025

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: INEOLXA01019

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Monday, 26th May 2025.

Pursuant to the Regulation 30 and such other applicable regulations, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. May 26th, 2025 have approved the following:

- i. Board has considered and approved Audited Financial Results of the Company for the half-year and financial year ended 31st March 2025 along with Auditor's Report issued by the Statutory Auditors, after review by the audit committee, which is attached herewith as **Annexure A**. Declaration in respect of unmodified opinion and Auditor's certificate indicating the utilisation of issue proceeds is also included in Annexure A.
- ii. Recommended final dividend of Rs. 0.4 per equity share i.e. 4% of the face value of Rs. 10 each for the financial year 2024-25, 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 2025-2026 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 Master circular dated 11.11.2024 is attached herewith as **Annexure B**.

iv. The Board of Directors of the Company has amended the following Codes and policies:

- a) Code of internal procedures and conduct for prevention of insider trading policy (Insider Trading Policy).
- b) Policy for inquiry in case of leak of UPSI.
- c) Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (“UPSI”).
- d) Materiality of Related Party Transactions and Dealing with Related Party Transactions.

The revised policies and Codes will be updated on the website of the Company at

<https://holmarc.com/policies.php#>.

- v. In view of resignation of Mr. Ananthavally Raghavan Satheesh and Mr. Reji Zachariah from the post of Non-Executive Independent Director of the Company, Board considered and approved the re-constitution of Nomination & Remuneration Committee as follows, w.e.f 26th May, 2025:

S. No.	Name of Director	Status in Committee	Designation
1	Mr. Sajeev Plavita Gopinathan Nair	Chairman	Non – Executive Independent Director
2.	Ms. Tracy Tulasne Caesar	Member	Non – Executive Independent Director
3.	Ms. Anju Poulose Maliyakkal	Member	Non – Executive Independent Director

The meeting of the Board of Directors commenced at 12:00 p.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

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, 2025 and for the year ended March 31, 2025 ('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, 2025 and for the year ended March 31, 2025:

- 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, 2025 as well as the year ended March 31, 2025.

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, 2025 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, 2025 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.

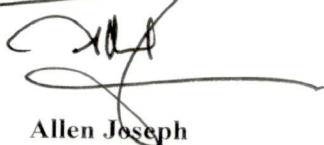
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies internal control that we identify during our audit.

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, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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: 25228498BMLLNI5848

Cochin
26/05/2025



HOLMARC OPTO-MECHATRONICS LIMITED
H. M. T. INDUSTRIAL ESTATE KALAMASSEREY, COCHIN -683503
CIN: U33125KL1993PLC006984

Audited Statement of Assets and Liabilities


₹ in Lakhs

Particulars	As on	As on
	31-Mar-25 (Audited)	31-Mar-24 (Audited)
Equity & Liabilities		
1. Shareholders Fund		
a) Share capital	1,005.00	1,005.00
b) Reserves and surplus	1,711.53	1,378.46
Total Shareholder's Fund	2,716.53	2,383.46
2. Non Current Liabilities		
a) Long Term Borrowings	-	-
b) Deferred Tax Liability	-	-
c) Long Term Provisions	176.29	174.04
Total Non Current Liabilities	176.29	174.04
3. Current Liabilities		
a) Short Term Borrowings	-	-
b) Trade Payables	50.02	39.12
c) Other Current Liabilities	180.77	125.17
d) Short Term Provisions	70.78	50.43
Total Current Liabilities	301.58	214.72
Total Equity & Liability	3,194.40	2,772.22
4. Non-Current Assets		
a) Fixed Assets		
- Tangible Assets	739.45	634.35
- Intangible Assets	6.34	4.12
- Work-In-Progress	-	-
Total Fixed Assets		
b) Non - current Investments	2.56	32.72
c) Deferred Tax Assets (Net)	71.75	63.14
d) Long Term Loans and Advances	-	-
e) Other Non- current Assets	60.91	15.20
Total Non Current Assets	881.01	749.54



5. Current assets		
a) Inventories	491.69	284.67
b) Trade Receivables	789.50	700.66
c) Cash and Cash Equivalents balances	948.71	895.26
d) Short Term Loans and advances	21.99	86.27
e) Other Current Assets	61.50	55.81
Total Current Assets	2,313.39	2,022.68
Total Assets	3,194.40	2,772.22

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



Jolly Cyriac
 Managing Director
 DIN:00409364

Place: - Kochi
 Date :- 26/05/2025



HOLMARC OPTO-MECHATRONICS LIMITED
H. M. T. INDUSTRIAL ESTATE KALAMASSERY, COCHIN -683503
CIN: U33125KLI993PLC006984

Statement of Audited Financial Results for the half-year and year ended 31 March 2025

₹ in Lakhs

Particulars	Half Year ended			Year ended	
	31-Mar-25	30-Sep-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Income					
Revenue from Operations	2,015.53	1,701.20	1,945.19	3,716.72	3,346.12
Other Income	30.00	24.49	29.67	54.49	38.93
Total Revenue	2,043.53	1,725.69	1,974.86	3,771.22	3,385.05
Expenditure					
Cost of Material Consumed	463.32	369.86	484.14	833.18	842.30
Change in Inventories	-28.38	-68.57	7.38	-96.95	-56.83
Employee Benefit Expenses	887.75	843.10	822.90	1,730.85	1,536.62
Financial Charges	0.18	0.01	3.44	0.18	13.55
Depreciation & Amortisation Expenses	72.33	62.45	54.93	134.78	91.58
Other Expenses	342.77	332.86	287.75	675.63	500.53
Total Expenses	1,737.96	1,539.70	1,660.54	3,277.67	2,927.76
Profit Before Tax and Extraordinary Items	307.56	185.99	314.32	493.55	457.29
Extraordinary Items	-	-	-	-	-
Prior period Income / (Expense)	-	-	-	-	-
Profit After Extraordinary Items before Taxation	307.56	185.99	314.32	493.55	457.29
Provision for Current Tax	81.83	46.81	81.71	128.64	124.81
Provision for Deferred Tax	-24.02	15.41	-4.49	-8.61	-10.79
Total	57.81	62.22	77.22	120.04	114.01
Net Profit After Tax	249.75	123.76	237.10	373.51	343.28
Net Profit Transferred to Balance Sheet	249.75	123.76	237.10	373.51	343.28
Earning per Equity share : (10/- each)					
1. Basic	2.47	1.23	2.36	3.72	3.94
2. Diluted	2.47	1.23	2.36	3.72	3.94
Number of shares used in computing per share					



1. Basic	1,00,50,000	1,00,50,000	1,00,50,000.0	1,00,50,000.0	87,10,656
2. Diluted	1,00,50,000	1,00,50,000	1,00,50,000	1,00,50,000	87,10,656

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



Jolly Cyriac
 Managing Director
 DIN:00409364

Place: - Kochi
 Date :- 26/05/2025



HOLMARC OPTO-MECHATRONICS LIMITED
H. M. T. INDUSTRIAL ESTATE KALAMASSEREY, COCHIN -683503
CIN: U33125KL1993PLC006984

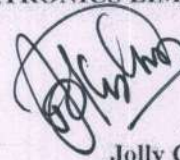
Audited Statement of Cash Flows for the year ended March 31 , 2025

Particulars	₹ in Lakhs	
	31-Mar-25	31-Mar-24
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax as per Profit & Loss A/c	493.55	457.29
Adjusted for :		
a. Depreciation	134.78	91.58
b. Interest Expenses & Finance Cost	0.18	13.55
c. Interest & Other Income	-39.25	-25.26
d. Long Term and short term Provsions	22.60	35.82
e. Other Adjustments	0.00	0.00
Operating profit before working capital changes	611.86	572.98
Adjusted for :		
a. Decrease /(Increase) in Inventories	-207.02	-73.76
b. Decrease / (Increase) in trade receivable	-88.84	-87.84
c. Decrease / (Increase) in Current Investments	0.00	0.00
d. (Increase) / Decrease in short term loans and advances	64.28	-75.49
e. Increase / (Decrease) in Trade Payables	10.90	-1.12
f. Increase / (Decrease) in other current liabilities	55.60	11.82
g. (Increase) / Decrease in Other Current Assets	2.69	-42.42
Cash generated from operations	449.48	304.15
Net Income Tax (Paid)/Refund	-137.02	-147.80
Net Cash Generated/(Used) From Operating Activities (A)	312.46	156.35
		₹
B. CASH FLOW FROM INVESTING ACTIVITES		
a. (Purchase) Sale of Fixed Assets	-242.10	-245.13
b. (Purchase) / Sale of non-current investment	30.16	-2.99
c. (Increase) / Decrease in Other Non Current Assets	-45.71	1.17
d. (Increase) in Misc. Expenses		
e. Interest & Other Income	39.25	25.26
Net Cash Generated/(Used) From Investing Activities (B)	-218.39	-221.69
C. CASH FLOW FROM FINANCING ACTIVITES		
a. Interest & Finance Cost	-0.18	-13.55
b. Dividend Paid	-40.20	-21.60
c. Proceeds from share issued including Premium	0.00	1140.00
d. (Repayments) / proceeds of long term borrowings	0.00	-99.83



e. (Repayments) / proceeds of short term borrowings	0.00	-33.85
f. IPO Issue expenses	-0.24	-238.16
Net Cash Generated/(Used) From Financing Activities (C)	-40.62	733.00
Net Increase / (Decrease) in cash and cash equivalents	53.45	667.66
Cash and cash equivalents at the beginning of the year	895.26	227.60
Cash and cash equivalents at the end of the year	948.71	895.26

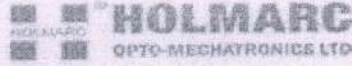
For and on Behalf of Board of Directors of
HOLMARC OPTO-MECHATRONICS LIMITED



Jolly Cyriac
 Managing Director
 DIN:00409364

Place: - Kochi
 Date :- 26/05/2025





HOLMARC OPTO-MECHATRONICS LIMITED
H. M. T. INDUSTRIAL ESTATE, KALAMASSEREY, COCHIN -683503
CIN: U33125KL1993PLC006984

Sl.No	Notes
1	These standalone Audited financial results for the half year and year ended March 31, 2025 were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 23rd May 2025 and 26th May, 2025.
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 2025 are the balancing figures between the audited figures for the full financial year and the figures for the half-year ended on 30th September 2024.
5	The Board of Directors have recommended a final dividend of Rs.0.4 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.

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

Place: - Kochi
Date :- 26/05/2025

Jolly Cyriac
Managing Director
DIN:00409364



CERTIFICATE

UDIN: 25228498BMLLNH2520

We hereby confirm that we have verified the books of accounts and relevant records of **M/s. Holmarc Opto-Mechatronics Limited** [CIN – U33125KL1993PLC006984] having registered office at H.M.T Industrial Estate Kalamasery and based on our review as well as the information and explanations provided to us, we hereby certify that the funds raised through initial public offering dated September 25th, 2023 was utilised in the manner detailed below:

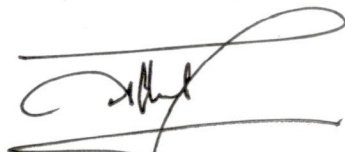
(Rs in lakhs)

Object as disclosed in the Offer Document	Amount disclosed in the offer document	Actual Utilised Amount till 31 st March, 2025	Unutilised Amount
Funding Capital Expenditure towards Purchase of Additional Plant & Machinery	354.36	354.36*	NA
Working Capital Requirements	481.64	481.64	NA
Issue Related Expenses and General Corporate Purposes	304	304*	NA
Total	1140	1140	NA

* The amount spent towards capital expenditure, including the purchase of additional plant and machinery, includes ₹0.07 lakhs utilised for general corporate purposes, while the amount spent under Issue Related Expenses and General Corporate Purposes includes ₹21.60 lakhs towards capitalisation of fixed assets and ₹41.96 lakhs towards other working capital requirements.

The above certificate has been issued at the request of the Company as per the circular from NSE (Ref No: NSE/CML/2024/23).

For G Joseph & Associates
Chartered Accountants
(FRN 006310S)



Allen Joseph
Partner
M No. 228498



Kochi
26-05-2025

Date: 26-05-2025

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, 2025 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

Annexure B

Name of the Auditor	M/s. Joseph & Co.
Designation	Internal Auditor
Reason for Change viz. appointment/Re-appointment, resignation, removal/death	Re-appointment in accordance with the provisions of Companies Act, 2013.
Date of appointment/re-appointment/cessation (as applicable) & and term of appointment	26-05-2025 Term- 1 year
Brief profile	<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 32 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 7 years back with E&Y LLP. She has worked over 7 years with E&Y.</p>
Disclosure of relationships between directors	Nil