HOLMARC
OPTO-MECHATRONICS LTD
CIN : L33125KL1993PLC006984
GST No : 32AAACH9492C1ZQ

Corporate Office
Door No. 37/386, Manath Tower
Opp. Kalamassery Police Station
Changampuzha Nagar P.O, Kochi
Kerala, India, Pin - 682033

Registered Office
B.7., H.M.T. Industrial Estate
H.M.T. P.O, Kalamassery, Kochi
Kerala, India, Pin - 683 503

ISO 9001 : 2015 Certified

Date: 11-11-2026

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 Wednesday, 11th November 2026.**

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other regulations, if applicable, we hereby inform you that the Board of Directors of the Company, at its meeting held on Wednesday, 11th November, 2026 (i.e. Today) have *inter-alia*, considered and approved the following items of business:

i. The Unaudited Standalone Financial Results of the Company along with Limited review report for the half-year ended 30th September, 2026. Copy of Unaudited Standalone Financial Results of the Company along with Limited review report issued by the Statutory Auditors for the half-year ended 30th September, 2026 is attached herewith as **'Annexure- A'**.

ii. The proposal for the establishment of a branch office of the Company in Dubai, United Arab Emirates (UAE), with a view to expanding the Company's business operations, strengthening its international presence and facilitating business development in the Middle East region and Africa, subject to applicable laws, rules and regulations.

iii. The proposal to explore the possibility of availing space in Cochin Special Economic Zone (CSEZ) in Kochi, Kerala, for setting up business premises to facilitate the Company's export activities.

iv. Re-appointment of M/s. SVJS & Associates, Company Secretaries, a Peer Reviewed Firm of Company Secretaries in Practice, as the Secretarial Auditor of the Company to conduct secretarial audit of the Company for the Financial Year 2026-2027 pursuant to Section 204 of Companies Act, 2013, based on the recommendation of Audit committee. The requisite details as per Regulation 30 of SEBI (Listing Obligations and

Disclosure Requirements) Regulations, 2015 and SEBI circular dated 13th July 2023 are provided in **'Annexure- B'**.

The above information is also available on the website of the company at https://holmarc.com.

The meeting of the Board of Directors commenced at 12:00 p.m. and concluded at 04:00 p.m.

Please take the above information on record.

Thanking You.

Yours faithfully,

**For Holmarc Opto-Mechatronics Limited**

PARVATHY V
Digitally signed by PARVATHY V
Date: 2026.11.11 16:04:22 +05'30'

**Vallath Parvathy**
**Company Secretary & Compliance Officer**
**FCS: F14331**

G. JOSEPH & ASSOCIATES
Chartered Accountants

# INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

**To the Board of Directors of Holmarc Opto-Mechatronics Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of HOLMARC OPTO MECHATRONICS LIMITED (the "Company"), for the half year ended September 30, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" and other Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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

Place: Kochi
Date : 11-11-2026

UDIN- 26228498OFAXXB8144

G. JOSEPH & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ COCHIN 682 020

54/2753, First Floor,
Muttathil Lane, Kadavanthra,
Cochin - 682 020, Kerala

Tel : +91 484 2207411
Email : mail@gja.co.in
Web : www.gja.co.in

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

**Statement of Assets and Liabilities as at September 30, 2026**

*₹ in Lakhs*

| Particulars | Note No. | As at 30-Sep-26 Unaudited | As at 30-Sep-25 Unaudited | As at 31-Mar-26 Audited |
|---|---|---|---|---|
| **Equity & Liabilities** | | | | |
| **1. Shareholders Fund** | | | | |
| a) Share capital | 1 | 1,005.00 | 1,005.00 | 1,005.00 |
| b) Reserves and surplus | 2 | 2,145.49 | 1,736.90 | 2,079.52 |
| **Total Shareholder's Fund** | | **3,150.49** | **2,741.90** | **3,084.52** |
| **2. Non Current Liabilities** | | | | |
| a) Long Term Borrowings | 3 | 63.91 | 25.45 | 52.21 |
| b) Deferred Tax Liability | 4 | - | - | - |
| c) Long Term Provisions | 5 | 203.88 | 212.85 | 177.03 |
| **Total Non Current Liabilities** | | **267.79** | **238.29** | **229.24** |
| **3. Current Liabilities** | | | | |
| a) Short Term Borrowings | 6 | 159.09 | 3.46 | 8.09 |
| b) Trade Payables | 7 | | | |
| - Due to Micro & Small Enterprises | | 34.03 | 24.31 | 33.71 |
| - Due to Others | | 28.54 | 58.60 | 22.84 |
| c) Other Current Liabilities | 8 | 731.68 | 92.35 | 325.24 |
| d) Short Term Provisions | 9 | 57.50 | 65.31 | 103.54 |
| **Total Current Liabilities** | | **1,010.85** | **244.04** | **493.42** |
| **Total Equity & Liability** | | **4,429.13** | **3,224.23** | **3,807.18** |
| **4. Non-Current Assets** | | | | |
| a) Property, Plant and Equipment and Intangible Assets | | | | |
| - Property, Plant and Equipment | | 1,595.29 | 1,008.74 | 982.61 |
| - Intangible Assets | 10 | 5.11 | 4.36 | 4.12 |
| - Capital Work-In-Progress | | 33.97 | 0.14 | 21.45 |
| b) Non - current Investments | 11 | 0.01 | 0.01 | 0.01 |
| c) Deferred Tax Assets (Net) | 4 | 77.77 | 71.75 | 77.77 |
| d) Long Term Loans and Advances | | - | - | - |
| e) Other Non- current Assets | 12 | 35.81 | 36.77 | 37.66 |
| **Total Non Current Assets** | | **1,747.95** | **1,121.77** | **1,123.62** |
| **5. Current assets** | | | | |
| a) Inventories | 13 | 805.74 | 650.83 | 602.01 |
| b) Trade Receivables | 14 | 1,167.43 | 750.59 | 851.14 |
| c) Cash and Cash Equivalents | 15 | 610.64 | 563.74 | 1,109.18 |
| d) Short Term Loans and advances | 16 | 51.75 | 52.09 | 89.44 |
| e) Other Current Assets | 17 | 45.61 | 85.21 | 31.79 |
| **Total Current Assets** | | **2,681.18** | **2,102.46** | **2,683.56** |
| **Total Assets** | | **4,429.13** | **3,224.23** | **3,807.18** |

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

HOLMARC OPTO-MECHATRONICS LIMITED * KALAMASSERY * COCHIN-683 503 *

***Jolly Cyriac***
Managing Director
DIN:00409364

**Place:- Kochi**

**Date : 11/11/2026**

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

## Statement of Profit and loss for the period ended September 30, 2026

*₹ in Lakhs*

| Particulars | Note No. | Half year ended 30-Sep-26 Unaudited | Half year ended 30-Sep-25 Unaudited | Half year ended 31-Mar-26 Unaudited | Year ended 31-Mar-26 Audited |
|---|---|---|---|---|---|
| **Income** | | | | | |
| Revenue from Operations | 18 | 2,204.89 | 1,618.20 | 2,604.34 | 4,222.53 |
| Other Income | 19 | 20.21 | 22.40 | 21.15 | 43.54 |
| **Total Revenue** | | **2,225.10** | **1,640.59** | **2,625.48** | **4,266.07** |
| **Expenditure** | | | | | |
| Cost of Material Consumed | 20 | 617.38 | 429.50 | 574.21 | 1,003.71 |
| Change in Inventories | 21 | (151.51) | (135.82) | 129.66 | (6.16) |
| Employee Benefit Expenses | 22 | 1,102.60 | 979.60 | 963.76 | 1,943.37 |
| Financial Charges | 23 | 7.93 | 1.08 | 2.17 | 3.25 |
| Depreciation & Amortisation Expenses | 10 | 69.01 | 69.39 | 77.25 | 146.64 |
| Other Expenses | 24 | 437.05 | 275.06 | 372.01 | 647.07 |
| **Total Expenses** | | **2,082.46** | **1,618.81** | **2,119.05** | **3,737.87** |
| **Profit Before Tax and Extraordinary Items** | | **142.64** | **21.78** | **506.43** | **528.21** |
| Extraordinary Items | | - | - | - | - |
| Prior period Income / (Expense) | | - | - | - | - |
| **Profit After Extraordinary Items before Taxation** | | **142.64** | **21.78** | **506.43** | **528.21** |
| Provision for Current Tax | 26 | 35.00 | 5.28 | 129.62 | 134.90 |
| Provision for Deferred Tax | | 0.00 | 0.00 | (6.02) | (6.02) |
| Tax relating to Previous year | 25 | (8.58) | (8.87) | - | (8.87) |
| **Total** | | **26.42** | **(3.59)** | **123.61** | **120.02** |
| **Net Profit After Tax** | | **116.22** | **25.37** | **382.82** | **408.19** |
| **Net Profit Transferred to Balance Sheet** | | **116.22** | **25.37** | **382.82** | **408.19** |
| Earning per Equity share : (10/- each) | 27 | | | | |
| 1. Basic | | 1.16 | 0.25 | 3.81 | 4.06 |
| 2. Diluted | | 1.16 | 0.25 | 3.81 | 4.06 |
| Number of shares used in computing per share | | | | | |
| 1. Basic | | 1,00,50,000 | 1,00,50,000 | 1,00,50,000 | 1,00,50,000 |
| 2. Diluted | | 1,00,50,000 | 1,00,50,000 | 1,00,50,000 | 1,00,50,000 |

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

HOLMARC OPTO-MECHATRONICS LIMITED * KALAMASSERY * COCHIN-683 503 *

*Jolly Cyriac*
Managing Director
DIN:00409364

**Place:- Kochi**

**Date : 11/11/2026**

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

**Statement of Cash Flows for the half year ended 30th September, 2026**

| Particulars | 30-Sep-26 | 30-Sep-25 | 31-Mar-26 |
|---|---|---|---|
| **A. CASH FLOW FROM OPERATING ACTIVITIES** | | | |
| **Profit Before Tax as per Profit & Loss A/c** | **142.64** | **21.78** | **528.21** |
| Adjusted for : | | | |
| a. Depreciation | 69.01 | 69.39 | 146.64 |
| b. Interest Expenses & Finance Cost | 7.93 | 1.08 | 3.25 |
| c. Interest & Other Income | (19.35) | (19.57) | (37.16) |
| d. Long Term and short term Provisions | 8.46 | 34.68 | 10.88 |
| e. Loss/(Profit) on disposal of fixed assets | - | - | 0.03 |
| f. Foreign exchange fluctuations | - | - | 0.06 |
| **Operating profit before working capital changes** | 208.69 | 107.36 | 651.91 |
| Adjusted for : | | | |
| a. Decrease /(Increase) in Inventories | (203.73) | (159.14) | (110.32) |
| b. Decrease / ( Increase ) in trade receivable | (316.29) | 38.91 | (61.86) |
| c. Decrease / ( Increase ) in Current Investments | - | - | - |
| d. ( Increase ) / Decrease in short term loans and advances | 37.69 | (30.10) | (67.90) |
| e. Increase / ( Decrease ) in Trade Payables | 6.02 | 32.89 | 6.68 |
| f. Increase / ( Decrease ) in other current liabilities | 108.92 | (88.42) | 134.77 |
| g. (Increase ) / Decrease in Other Current Assets | 12.76 | 20.46 | 16.99 |
| **Cash generated from operations** | (145.94) | (78.04) | 570.26 |
| Net Income Tax (Paid)/Refund | (80.65) | (40.00) | (107.26) |
| **Net Cash Generated/(Used) From Operating Activities (A)** | **(226.59)** | **(118.04)** | **463.00** |
| **B. CASH FLOW FROM INVESTING ACTIVITIES** | | | |
| a. (Purchase) Sale of Fixed Assets | (397.67) | (336.84) | (409.06) |
| b. (Purchase) / Sale of non-current investment | - | 2.55 | - |
| c. ( Increase ) / Decrease in Other Non Current Assets | 1.85 | 19.96 | 49.94 |
| d. Interest & Other Income | 19.35 | 19.57 | 37.16 |
| e. (Increase)/decrease in fixed deposits | 161.92 | 254.18 | (16.64) |
| **Net Cash Generated/(Used) From Investing Activities (B)** | **(214.55)** | **(40.57)** | **(338.61)** |
| **C. CASH FLOW FROM FINANCING ACTIVITIES** | | | |
| a. Interest & Finance Cost | (7.93) | (1.08) | (3.25) |
| b. Dividend Paid | (50.25) | - | (40.20) |
| c. Proceeds from share issued including Premium | - | - | - |
| d. ( Repayments ) / proceeds of long term borrowings | 11.70 | 25.45 | 52.21 |
| e. ( Repayments ) / proceeds of short term borrowings | 151.00 | 3.46 | 8.09 |
| f. IPO Issue expenses | - | - | - |
| **Net Cash Generated/(Used) From Financing Activities (C)** | **104.52** | **27.83** | **16.85** |
| **Net Increase / ( Decrease ) in cash and cash equivalents** | **(336.62)** | **(130.79)** | **141.24** |
| **Cash and cash equivalents at the beginning of the period** | **355.52** | **214.28** | **214.28** |
| **Cash and cash equivalents at the end of the period** | **18.91** | **83.50** | **355.52** |

**Notes:**

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement'. Previous year's figures have been regrouped / rearranged / recast wherever necessary to make them comparable with those of current year

| 2. Reconciliation of cash and cash equivalents with the Statement of Assets and Liabilities: | 30-Sep-26 | 30-Sep-25 | 31-Mar-26 |
|---|---|---|---|
| Cash and cash equivalents as per Cash Flow Statement | 18.91 | 83.50 | 355.52 |
| Add: Fixed deposits and earmarked bank balances | 591.73 | 480.25 | 753.65 |
| Cash and Cash Equivalents balances as per Statement of Assets and Liabilities | 610.64 | 563.74 | 1,109.18 |

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

HOLMARC OPTO-MECHATRONICS LIMITED * KALAMASSERY * COCHIN-683 503 *

*Jolly Cyriac*
Managing Director
DIN:00409364

**Place:- Kochi**

**Date : 11/11/2026**

**HOLMARC OPTO-MECHATRONICS LIMITED**

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

**CIN: L33125KL1993PLC006984**

| Sl.No | Notes |
|---|---|
| 1 | These standalone unaudited financial results for the half year ended September 30, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 10th November, 2026 and 11th November, 2026 respectively. |
| 2 | These unaudited 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 | Final dividend of Rs. 0.50 per share was recommended by the Board in their meeting held on 28th May 2026 and declared by the shareholders in the Annual General Meeting on 1st September 2026 and the same was distributed to the shareholders. |
| 5 | The figures of the previous period have been re-grouped/rearranged/recast wherever considered necessary. |
| 6 | Consolidated Financial Results are not applicable for the Company. |

For and Behalf of Board of Directors

**HOLMARC OPTO-MECHATRONICS LIMITED**

HOLMARC OPTO-MECHATRONICS LIMITED * KALAMASSERY * COCHIN-683503 *

***Jolly Cyriac***

Managing Director

DIN:00409364

**Place:- Kochi**

**Date : 11/11/2026**

HOLMARC
OPTO-MECHATRONICS LTD
CIN : L33125KL1993PLC006984
GST No : 32AAACH9492C1ZQ

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H.M.T. P.O, Kalamassery, Kochi
Kerala, India, Pin - 683 503

ISO 9001 : 2015 Certified

Date: 11-11-2026

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 Limited Review Report on the Unaudited Standalone Financial Results of the Company for the Half year ended 30th September, 2026 with an Unmodified Opinion.

Please take the above information on record.

Thanking You.

Yours faithfully,

**For Holmarc Opto-Mechatronics Limited**

PARVATHY V
Digitally signed by PARVATHY V
Date: 2026.11.11 16:04:51 +05'30'

**Vallath Parvathy**
**Company Secretary & Compliance Officer**
**FCS: F14331**

Mailing Address
Door No. 37/386, Manath Tower
Opp. Kalamassery Police Station
Changampuzha Nagar P.O, Kochi
Kerala, India, Pin - 682033

91 484 295 3780
91 484 295 3781
sales@holmarc.com

www.holmarc.com

Business Hours
Monday to Saturday : 9.00am - 5.00pm
Connect with us on

**Annexure- B**

| Sl. No | Name of the Auditor | Designation | Reason for Change viz. ~~appointment~~ /Re-appointment,~~resignation,removal /death~~ | Date of ~~appointment~~/ re-appointment/ ~~cessation (as applicable)~~ & term of ~~appointment~~ /re-appointment | Brief profile | Disclosure of relationships between directors |
|---|---|---|---|---|---|---|
| 01 | M/s. SVJS & Associates, Company Secretaries. | Secretarial Auditor | The Board of Directors of the Company at their meeting held today have approved the re-appointment of M/s. SVJS & Associates, Company Secretaries, as Secretarial Auditor of the Company | Date of Re-appointment : 11/11/2026<br><br>Term of Re-appointment : 1 year | A Firm of Practicing Company Secretaries established in the year 2008 with wide range of experience in the field. The firm consists of 5 partners.<br><br>**Mr. Sreekumar P. S.** acts as our Secretarial Auditor.<br><br>**<u>Education</u>**<br><br>• Fellow member of the Institute of Company Secretaries of India<br>• Bachelor of Commerce<br>• Post Graduate diploma in Intellectual Property Rights<br><br>**<u>Skill and Experience</u>**<br><br>• Erudite | Nil |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | professional with experience traversing almost 2 decades in company law compliance, especially in areas of incorporation, complicated routine compliance and corporate secretarial advice.<br><br>• Proficient at drafting trademark applications and representations before the trademark registry.<br><br>• Practiced hand at matters relating to government companies, including their incorporation, specific compliance, governance and management, drafting of detailed notes necessary for cabinet/government orders (GOs) for | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | reconstitution of the Board etc.<br><br>• Adroit at incorporation of LLPs, drafting of LLP agreements, alterations to LLP agreements and related compliance.<br><br>• Exposed to GST, accounts and tax matters. | |