HOLMARC
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: 08-08-2026

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,

<u>Sub: Communication to Shareholders regarding Tax Deduction at Source (TDS)/ withholding tax on Final Dividend for the Financial Year ended March 31st, 2026.</u>

This is to inform you that an email communication with respect to TDS on Final Dividend for the Financial Year ended 31st March, 2026 has been sent separately to the Members on 07th August 2026, whose email addresses are registered with the RTA explaining the process and documentation required to enable the Company to determine appropriate TDS/ withholding tax rate while making remittance of dividend. The said communication is attached herewith for your reference and will also be made available on the Company's website at https://www.holmarc.com/dividend.php.

Kindly take the above information on records and disseminate.

Thanking you,

For Holmarc Opto-Mechatronics Limited

PARVATHY V
Digitally signed by PARVATHY V
Date: 2026.08.08 11:10:45 +05'30'

Vallath Parvathy
Company Secretary and Compliance Officer
ACS: A53057

HOLMARC OPTO-MECHATRONICS LIMITED
CIN: L33125KL1993PLC006984
Registered Office: Building No. 11 / 490, B 7, HMT Industrial Estate Kalamassery, Kanayanoor Taluk, Ernakulam, Kerala, India - 683503
E-mail Id: cs@holmarc.com | **website:** https://holmarc.com | **Phone No:** +91 81369 44438

August 07th,2026

Dear Shareholder(s),

Subject: HOLMARC OPTO-MECHATRONICS LIMITED -Deduction of Tax at Source on Final Dividend for 2025-26.

We are pleased to inform you that Board of Directors HOLMARC OPTO-MECHATRONICS LIMITED in its meeting held on May 28,2026 has recommended a final Dividend of **₹ 0.5/- (Fifty paisa only)** [@5%] per equity share having Nominal Value of ₹10/-(Rupees Ten Only) for the Financial Year 2025-26. The Record Date for ascertaining the entitlement of Final Dividend is **Tuesday, August 25, 2026.**

The final dividend, if approved by the members of the Company at the 34th Annual General Meeting, will be paid to the shareholders holding equity shares of the Company, as on **August 25, 2026** 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, 2025 ('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 shareholders 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:

S. 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 Rs.10000 - **Form 121 submitted**	No TDS	
3	Resident Individual	Without PAN	More than Rs.10000 – **Form 121 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 / Overseas Body corporates	With or Without PAN	Above Rs.10 crore	21.84%	Incl Surcharge of 5% and Health & Edu cess of 4%
12	Non-resident shareholders (Both Individuals and Corporate bodies)	Can claim benefit under DTAA by submitting (a) Tax Residency Certificate (b) Form 41 (erstwhile Form 10F) (c) Declaration as per format.			
13	FPIs / FIIs	With PAN	Upto Rs.50,00,000	20.80%	Including Health & Edu cess of 4%
14	FPIs / FIIs	With PAN	Above 50 lakhs upto Rs.1 crore	22.88%	Incl Surcharge of 10% and Health & Edu cess of 4%
15	FPIs / FIIs	With PAN	Above Rs.1 crore upto Rs.2 crores	23.92%	Incl Surcharge of 15% and Health & Edu cess of 4%
16	FPIs / FIIs	With PAN	Above Rs.2 crore upto Rs.5 crores	23.92%	Incl Surcharge of 15% (capped for dividend income under section 210 r.w. section 393 of the Income-tax Act, 2025) and Health & Edu cess of 4%
17	FPIs / FIIs	With PAN	Above Rs.5 crores	23.92%	Incl Surcharge of 15% (capped for dividend income under section 210 r.w. section 393 of the Income-tax Act, 2025) 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 41 for FY 2026-27 for Non-resident shareholders who have PAN and propose to claim treaty benefit need to mandatorily file the Form 41 online at the link https://eportal.incometax.gov.in/ for the period 1st April, 2026 to 31st March, 2027.

**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 121 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/dividend.php. 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 121 in the RTA's online portal https://investors.cameoindia.com or you may also send the forms through email to cs@holmarc **on or before Monday, August 31, 2026.** 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. For registration of your KYC details, please refer to the link given below: https://investors.cameoindia.com/Online_Frm_Submission.aspx.

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 & on behalf of Holmarc Opto-Mechatronics Limited
Sd/-
Vallath Parvathy

Company Secretary and Compliance Officer
Membership No: ACS No.53057