

Date: 13-11-2024

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 13th November, 2024

Pursuant to the Regulation 30 and 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 today i.e. 13th November, 2024 have approved the following:

- i. Unaudited Financial Results of the Company along with Limited review report for the half-year ended 30th September, 2024. Copy of Unaudited Financial Results of the Company along with Limited review report issued by the Statutory Auditors for the half-year ended 30th September, 2024 is attached herewith.
- ii. Re-appointment of Secretarial Auditor for the Financial Year 2024 – 2025 pursuant to Section 204 of Companies Act, 2013 to conduct the Secretarial Audit of the Company. The requisite details as per Regulation 30 of SEBI ((Listing Obligations and Disclosure Requirements), Regulations, 2015 are as follows:



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

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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	Re-appointment in accordance with the provisions of Companies Act, 2013.	13/11/2024	<p>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.</p> <p>Mr Sreekumar P S acts as our Secretarial Auditor.</p> <p>Education</p> <ul style="list-style-type: none"> Fellow member of the Institute of Company Secretaries of India Bachelor of Commerce Post Graduate diploma in Intellectual Property Rights <p>Skill and Experience</p> <ul style="list-style-type: none"> Erudite professional with experience traversing almost 2 decades in company law compliance, 	Nil

					<p>especially in areas of incorporation, complicated routine compliance and corporate secretarial advice.</p> <ul style="list-style-type: none"> • Proficient at drafting trademark applications and representations before the trademark registry. • 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. • Adroit at incorporation of LLPs, drafting of LLP agreements, alterations to LLP agreements and related compliance. • Exposed to GST, accounts and tax matters. 	
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- iii. Renewal of existing Overdraft and Bank Guarantee facilities (without enhancement) fully backed by Fixed Deposits from Canara Bank.
- iv. Availing Bank Guarantee facilities backed by fixed deposit in the name of the Company, not exceeding an amount of Rs. 50 lakhs from State Bank of India.

The meeting of the Board of Directors commenced at 11.30 am and concluded at 3.30 pm.

Please take the above information on record.

Thanking You

Yours faithfully,

For **Holmarc Opto-Mechatronics Limited**

Vallath Parvathy

Company Secretary & Compliance Officer



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

Statement of Profit and loss for the period ended September 30, 2024					
Particulars	Note No.	Half year ended 30-Sep-24 Unaudited	Half year ended 30-Sep-23 Unaudited	Half year ended 31-Mar-24 Unaudited	As at 31-Mar-24 Audited
Income					
Revenue from Operations	18	17,01,19,670	14,00,93,460	19,45,18,916	33,46,12,377
Other Income	19	24,49,469	9,25,475	29,67,147	38,92,621
Total Revenue		17,25,69,140	14,10,18,935	19,74,86,063	33,85,04,998
Expenditure					
Cost of Material Consumed	20	3,69,85,799	3,58,16,502	4,84,13,930	8,42,30,432
Change in Inventories	21	(68,57,448)	(64,21,398)	7,38,244	(56,83,155)
Employee Benefit Expenses	22	8,43,09,966	7,13,72,051	8,22,90,193	15,36,62,243
Financial Charges	23	522	10,11,395	3,43,908	13,55,303
Depreciation & Amortisation Expenses	28	62,45,248	36,64,426	54,93,172	91,57,597
Other Expenses	24	3,32,86,239	2,12,78,835	2,87,74,615	5,00,53,449
Total Expenses		15,39,70,326	12,67,21,809	16,60,54,061	29,27,75,870
Profit Before Tax and Extraordinary Items		1,85,98,813	1,42,97,126	3,14,32,002	4,57,29,128
Extraordinary Items		-	-	-	-
Prior period Income / (Expense)	25	-	-	-	-
Profit After Extraordinary Items before Tax		1,85,98,813	1,42,97,126	3,14,32,002	4,57,29,128
Provision for Current Tax	26	46,80,949	43,09,823	81,70,799	1,24,80,621
Provision for Deferred Tax		15,41,484	(6,30,741)	(4,48,569)	(10,79,309)
Total		62,22,433	36,79,082	77,22,230	1,14,01,312
Net Profit After Tax		1,23,76,380	1,06,18,044	2,37,09,772	3,43,27,816
Net Profit Transferred to Balance Sheet		1,23,76,380	1,06,18,044	2,37,09,772	3,43,27,816
Earning per Equity share : (10/- each)					
1. Basic	27	1.23	1.47	2.47	3.94
2. Diluted		1.23	1.47	2.47	3.94
Number of shares used in computing per share					
1. Basic		1,00,50,000	72,15,574	1,00,50,000	87,10,656
2. Diluted		1,00,50,000	72,15,574	1,00,50,000	87,10,656

For and Behalf of Board of Directors
HOLMARC OPTO MECHATRONICS LIMITED

Jolly Cyriac
Managing Director
DIN:00409364

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

Statement of Assets and Liabilities as at the half-year ended September 30, 2024

Particulars	Note No.	As at 30-Sep-24 Unaudited	As at 30-Sep-23 Unaudited	As at 31-Mar-24 Audited
Equity & Liabilities				
1. Shareholders Fund				
a) Share capital	1	10,05,00,000	10,05,00,000	10,05,00,000
b) Reserves and surplus	2	14,61,78,848	11,44,25,213	13,78,45,627
Total Shareholder's Fund		24,66,78,848	21,49,25,213	23,83,45,627
2. Non Current Liabilities				
a) Long Term Borrowings	3	-	60,03,413	
b) Deferred Tax Liability	4	-	-	-
c) Long Term Provisions	5	1,73,89,839	1,97,75,345	1,74,04,339
Total Non Current Liabilities		1,73,89,839	2,57,78,758	1,74,04,339
3. Current Liabilities				
a) Short Term Borrowings	6	1,33,474	1,62,71,777	-
b) Trade Payables	7	29,43,292	36,33,598	39,12,312
c) Other Current Liabilities	8	2,44,81,135	1,49,76,878	1,25,16,951
d) Short Term Provisions	9	44,30,440	43,09,823	50,42,703
Total Current Liabilities		3,19,88,341	3,91,92,075	2,14,71,966
Total Equity & Liability		29,60,57,028	27,98,96,046	27,72,21,932
4. Non-Current Assets				
a) Fixed Assets				
- Tangible Assets		7,28,79,069	4,56,57,024	6,34,35,024
- Intangible Assets	10	7,34,807	12,913	4,12,056
- Work-In-Progress		31,40,000	-	-
Total Fixed Assets			-	
b) Non - current Investments	11	17,01,000	29,73,460	32,72,467
c) Deferred Tax Assets (Net)	4	47,72,876	58,65,792	63,14,361
d) Long Term Loans and Advances		-	-	-
e) Other Non- current Assets	12	16,02,930	19,07,966	15,19,930
Total Non Current Assets		8,48,30,682	5,64,17,155	7,49,53,838
5. Current assets				
a) Inventories	13	4,09,36,253	2,80,48,063	2,84,67,377
b) Trade Receivables	14	7,44,12,073	7,85,02,612	7,00,65,693

c) Cash and Cash Equivalents balance	15	8,79,57,436	10,91,58,659	8,95,26,433
d) Short Term Loans and advances	16	27,55,392	33,28,375	86,27,469
e) Other Current Assets	17	51,65,192	44,41,183	55,81,123
Total Current Assets		21,12,26,346	22,34,78,892	20,22,68,094
Total Assets		29,60,57,028	27,98,96,046	27,72,21,932

For and Behalf of Board of Directors
HOLMARC OPTO MECHATRONICS LIMITED

Jolly Cyriac
Managing Director
DIN:00409364

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

Statement of Cash Flows for the year ended 30th September,2024

Particulars	30-Sep-24	31-Mar-24
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax as per Profit & Loss A/c	1,85,98,813.46	4,57,29,127.59
Adjusted for :		
a. Depreciation	62,45,248.00	91,57,597.45
b. Interest Expenses & Finance Cost	522.00	13,55,303.08
c. Interest & Other Income	(22,89,103.32)	(25,26,453.28)
d. Long Term and short term Provsions	(3,07,710.94)	35,82,354.00
e. Other Adjustments		-
Operating profit before working capital changes	2,22,47,769.20	5,72,97,928.84
Adjusted for :		
a. Decrease /(Increase) in Inventories	(1,24,68,875.90)	(73,76,487.16)
b. Decrease / (Increase) in trade receivable	(43,46,380.55)	(87,84,299.74)
c. Decrease / (Increase) in Current Investments	-	-
d. (Increase) / Decrease in short term loans and advances	58,72,077.00	(75,49,434.07)
e. Increase / (Decrease) in Trade Payables	(9,69,020.78)	(1,12,131.20)
f. Increase / (Decrease) in other current liabilities	1,19,64,184.45	11,81,983.33
g. (Increase) / Decrease in Other Current Assets	4,15,931.70	(42,42,432.51)
Cash generated from operations	2,27,15,685.12	3,04,15,127.49
Net Income Tax (Paid)/Refund	(50,00,000.00)	(1,47,80,203.28)
Net Cash Generated/(Used) From Operating Activities (A)	1,77,15,685.12	1,56,34,924.21
B. CASH FLOW FROM INVESTING ACTIVITES		
a. (Purchase) Sale of Fixed Assets	(1,91,52,044.26)	(2,45,12,902.57)
b. (Purchase) / Sale of non-current investment	15,71,467.00	(2,99,007.00)
c. (Increase) / Decrease in Long term loans and advances	-	-
d. Increase / (Decrease) in Long Term Provisions		
c. (Increase) / Decrease in Other Non Current Assets	(83,000.00)	1,16,604.00
d. (Increase) in Misc. Expenses		
e. Interest & Other Income	22,89,103.32	25,26,453.28
Net Cash Generated/(Used) From Investing Activities (B)	(1,53,74,473.94)	(2,21,68,852.29)
C. CASH FLOW FROM FINANCING ACTIVITES		
a. Interest & Finance Cost	(522.00)	(13,55,303.08)
b. Dividend Paid	(40,20,000.00)	(21,60,000.00)
c. Proceeds from share issued including Premium		11,40,00,000.00
d. (Repayments) / proceeds of long term borrowings	-	(99,83,359.82)
e. (Repayments) / proceeds of short term borrowings	1,33,474.47	(33,85,427.54)
f. IPO Issue expenses	(23,160.00)	(2,38,15,574.51)
Net Cash Generated/(Used) From Financing Activities (C)	(39,10,207.53)	7,33,00,335.05

Net Increase / (Decrease) in cash and cash equivalents	(15,68,996.35)	6,67,66,406.97
Cash and cash equivalents at the beginning of the year	8,95,26,432.81	2,27,60,025.79
Cash and cash equivalents at the end of the year	8,79,57,436.46	8,95,26,432.76

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

Jolly Cyriac
Managing Director
DIN:00409364

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 / recasted wherever necessary to make them comparable with those of current year

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Sl.No	Notes
1	These standalone unaudited financial results for the half year ended September 30, 2024 were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 06th November,2024 and 13th November,2024.
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. 0.4 per share was recommended by the Board in their meeting held on 28th May 2024 and declared by the shareholders in the Annual General Meeting on 21st August 2024 and the same was distributed to the shareholders
5	The figures of the previous period have been re-grouped/rearranged/recasted wherever considered necessary.
6	Consolidated Financial Results are not applicable for the Company.

For and Behalf of Board of Directors
HOLMARC OPTO MECHATRONICS LIMITED

Jolly Cyriac
Managing Director
DIN:00409364

**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, 2024 (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. We conducted our audit in accordance with the Standard of Auditing (SAs) specified under section 143(10) of the Act. Our responsibility under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report, 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 Requirement) 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 Indian Accounting Standard 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.

Place: Kochi
Date : November 13, 2024

UDIN- 24228498BKDGPPQ2715



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


Allen Thomas Joseph
Partner

M No. 228498