

INDEPENDENT AUDITOR'S REPORT ON THE AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

To the Board of Directors of
The Fertilisers and Chemicals Travancore Limited

Opinion

We have audited the accompanying statement of Standalone Financial Results of **The Fertilisers And Chemicals Travancore Limited** (hereinafter referred to as "the Company"), for the quarter and year ended March 31, 2025 ("the Statements") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). These Standalone Financial Results include financial schedules of five state offices of the Company audited by the other auditors of the Company whose reports have been furnished to us by the Management and our opinion in so far as it relates to the aforesaid state offices, is based solely on the reports of the other auditors.

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results;

- a are presented in accordance with the requirements of Regulation 33 of the Listing Regulations: and
- b gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013 (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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2025 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Results

The Standalone Financial Results have been prepared on the basis of the Standalone Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Ind AS prescribed under section 133 of the Act, read with relevant rules issued there under 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 design,



implementation and 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 Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 LODR Regulations.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exist 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 auditors' report to the related disclosures in the Standalone 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the Standalone Financial Results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone 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 in 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 Matters

1. We did not audit the financial statements of five state offices of the Company included in the Standalone Financial Results of the Company, whose financial schedules reflect total revenue of Rs.2,17,626.12 lakhs for the quarter and year ended on March 31,2025, as considered in the Standalone Financial Results and total assets of Rs.200.66 lakhs of the state offices as at March 31, 2025. The Company has submitted certain financial schedules which have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the Standalone Financial Results, in so far as it relates to the amounts and disclosures included in respect of these state offices and our report, is based solely on the reports of other auditors.
2. The Standalone Financial Results include the financial results for the quarter ended March 31,2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For **G Venugopal Kamath & Co.**

Chartered Accountants

Firm Regn No: 004674S



CA Ravinath R Pai

Partner

Membership No: 226547

UDIN: 25226547BMGPHXS128

Place: Kochi

Date: 26-05-2025



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

Website: http://www.fact.co.in

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED
31st MARCH 2025

Rs. in lakhs

	Particulars	Quarter ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from operations	1,05,328	94,942	1,05,810	4,05,091	5,05,121
II.	Other income	5,991	5,701	5,369	21,645	20,312
III.	Total income(I+II)	1,11,319	1,00,643	1,11,179	4,26,736	5,25,433
IV.	Expenses					
	(a) Cost of materials consumed	70,574	52,367	74,900	2,25,959	2,99,345
	(b) Purchases of stock-in-trade	(1,638)	18,691	(1,436)	47,753	36,390
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,909)	(5,307)	(2,729)	13,663	(5,120)
	(d) Employee benefits expense	5,355	7,347	5,381	27,468	28,380
	(e) Finance costs	6,033	6,180	6,146	24,554	24,693
	(f) Depreciation and amortization expense	1,281	1,205	1,075	3,662	2,657
	(g) Other expenses	24,463	18,691	26,142	80,764	1,10,344
	Total expenses	1,04,159	99,174	1,09,479	4,23,823	4,96,689
V.	Profit / (Loss) before exceptional items and tax (III-IV)	7,160	1,469	1,700	2,913	28,744
VI.	Exceptional items	1,636	-	(18,252)	2,461	(24,559)
VII.	Profit/(Loss) before tax (V+VI)	8796	1,469	(16,552)	5,374	4,185
VIII.	Tax expense					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	1,724	669	(8,642)	1,251	(8,642)
IX.	Profit / (Loss) for the period from continuing Operations (VII-VIII)	7,072	800	(7,910)	4,123	12,827
X.	Profit / (Loss) for the period from discontinuing Operations	-	-	-	-	-
XI.	Tax Expenses of discontinued Operations	-	-	-	-	-
XII.	Profit / (Loss) for the period from discontinued Operations after Tax	-	-	-	-	-
XIII.	Profit / (Loss) for the period (IX+XII)	7,072	800	(7,910)	4,123	12,827
XIV.	Other comprehensive Income					
	i. Items that will not be reclassified to Profit & Loss	1,036	-	33	2,771	1,751
	ii. Remeasurement of defined benefit plan	(391)	-	(498)	669	304
XV.	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	7,717	800	(8,375)	7,563	14,882
XVI.	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	72,362	71,077
XVII.	Paid-up Equity Share Capital (Face Value of the Share is Rs. 10 per Share)	64,707	64,707	64,707	64,707	64,707
XVIII.	Earnings per equity share of Rs 10 each (not Annualised)					
	(1) Basic -Rs	1.09	0.12	(1.22)	0.64	1.98
	(2) Diluted -Rs	1.09	0.12	(1.22)	0.64	1.98

एस शक्तिमणी / S. SAKTHIMANI
निदेशक (वित्त) / DIRECTOR (FINANCE)
दिए फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / UDYOGAMANDAL - 683 501
कोची / KOCHI, केरल / KERALA, भारत / INDIA



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.
CIN : L24129KL1943GOI000371
Website: <http://www.fact.co.in>

STANDALONE AUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE
QUARTER AND YEAR ENDED 31ST MARCH 2025

(Rs.in Lakh)

Particulars	Quarter ended			Year Ended	
	31.03.2025 Audited	31.12.2024 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
1.Segment Revenue					
a)Fertiliser:-	104985	94800	91452	403580	452603
b)Petrochemical:-	19	4	14950	1681	53210
c)Unallocated:-	1213	602	518	2683	2519
Less: Inter Segment Revenue	310	305	555	1299	1862
Gross sales/Income from Operations	105907	95101	106365	406645	506470
2.Segment Results					
Profit (+) / Loss (-) before tax and Finance cost					
a)Fertiliser:-	34754	3425	7209	39113	52402
b)Petrochemical:-	(410)	(1478)	(996)	(4741)	(16959)
c)Unallocated:-	(25283)	(22)	(26569)	(25572)	(26783)
Total	9061	1925	(20356)	8800	8660
Less					
i.Finance cost	6033.32	6180	6146	24554	24693
ii.Other un-allocable expenditure-net of un-allocable income	(356.00)	(182)	(5135)	(1037)	(1256)
Add					
iii) Interest/Dividend Income	5412.00	5542	4815	20,091	18962
Total Profit/(Loss) Before Tax	8796	1469	(16552)	5374	4185
3a. SEGMENT ASSETS	As on 31.03.2025	As on 31.12.2024	As on 31.03.2024	As on 31.03.2025	As on 31.03.2024
a)Fertiliser	460992	479832	411055	460992	411055
b)Petrochemical	18807	26953	51310	18807	51310
c) Others	96713	96462	95015	96713	95015
	576512	603247	557380	576512	557380
3b. SEGMENT LIABILITIES					
a)Fertiliser	83020	112824	81443	83020	81443
b)Petrochemical	1817	3875	7320	1817	7320
c) Others	376232	374934	355190	376232	355190
	461069	491633	443953	461069	443953
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)					
a)Fertiliser	377972	367008	329612	377972	329612
b)Petrochemical	16990	23078	43990	16990	43990
c) Others	(279519)	(278472)	(260175)	(279519)	(260175)
Total	115443	111614	113427	115443	113427

Segment results are prepared based on the method consistently followed by the Company.

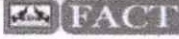

एस शक्तिमणी / S. SAKTHIMANI

निदेशक (वित्त) / DIRECTOR (FINANCE)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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Statement of Assets and Liabilities (Standalone) as at 31st March 2025

(Rs. Lakh)

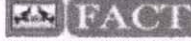
Particulars	As at 31.03.2025	As at 31.03.2024
	Audited	Audited
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	91988.35	79424.61
Capital Work in Progress	21626.40	22357.00
Investment Property	5.77	5.77
Right-of-use assets	3086.22	3255.25
Other Intangible Assets	16.04	27.43
Financial Assets		
Investments		
(i) Investments in Joint Ventures	-	-
(ii) Other Investments	15807.29	13036.93
Other Financial Assets	1650.97	1187.05
Deferred Tax Asset	7391.55	8642.41
Other Non Current Assets	2631.51	3246.46
	144204.10	131182.91
CURRENT ASSETS		
Inventories	94502.33	114369.95
Financial Assets		
Trade Receivables	28347.61	15813.73
Cash and Cash equivalents	21833.67	43566.83
Other Bank Balances	255902.95	224365.46
Other Financial Assets	25254.28	24287.85
Current Tax Assets	128.68	160.54
Other current Assets	23900.29	21924.48
	449869.81	444488.84
Non-current Assets held for Disposal	4065.02	4065.02
TOTAL ASSETS	598138.93	579736.77
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	64707.20	64707.20
Other Equity	72362.48	71077.30
	137069.68	135784.50
LIABILITIES		
NON CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	-	-
Lease Liabilities	3117.06	3162.60
Other Financial Liabilities	27.88	29.36
Provisions	14501.45	16217.03
Other Non Current Liabilities	843.04	974.80
	18489.43	20383.79
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	177048.75	177558.75
Lease Liabilities	297.51	301.03
Trade Payables		
(i) Dues to Micro, Small & Medium Enterprises	438.76	1025.21
(ii) Dues to Others	46268.03	47359.79
Other Financial Liabilities	210008.43	188029.49
Other Current Liabilities	6065.13	6840.59
Provisions	2453.21	2453.62
	442579.82	423568.48
TOTAL EQUITY AND LIABILITIES	598138.93	579736.77


S Sakthimani

Director (Finance) & Chief Financial Officer

Whole-time Director

एस शक्तिमणी / S. SAKTHIMANI
निदेशक (वित्त) / DIRECTOR (FINANCE)
दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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**THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED**

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

Website: <http://www.fact.co.in>**STANDALONE CASH FLOWS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025**

Rs. in Lakhs

Sl.no	Particulars	Year ended	Year ended
		31.03.2025	31.03.2024
		Audited	Audited
A	Cash flow From Operating Activities		
	Net Profit / (Loss) before Tax	5374.06	4185.08
	Adjustments for:		
	Depreciation / Impairment loss on Assets	3661.81	2657.29
	Exceptional items	(2461.45)	24558.89
	(Profit) / Loss on Sale of Asset	(43.70)	(240.85)
	Interest Income	(20042.06)	(18917.01)
	Dividend Income	(48.60)	(45.36)
	Interest and Finance Charges	24554.32	24692.77
	Rental Income from Investment Property	(124.72)	(124.75)
	Provision for Doubtful Trade receivables	52.71	48.43
	Provision for other doubtful receivables	-	-
	Provision for Bad / Doubtful Advances	1.58	58.54
	Provision for Obsolescence	163.11	(739.86)
	Amount written off- Deferred Government Grants	(0.94)	(0.93)
	Change in Provision	(1046.82)	(3446.99)
	Adjustment for Non cash items	(1.48)	(20.11)
	Operating Profit before Working Capital Changes	10037.82	32665.14
	Adjustment for :		
	Inventories	19704.51	(15817.91)
	Trade Receivables	(12586.59)	13773.61
	Other Current Assets	(1977.39)	3434.76
	Other Financial Assets	747.53	(10749.62)
	Trade Payables	783.24	10582.63
	Other liabilities	(2743.49)	(5911.64)
		3927.81	(4688.17)
	Cash Generation from Operations	13965.63	27976.97
	(Direct Tax Paid)/ Refund received	31.86	22.31
	Paid for Corporate Social Responsibility	-	-
	Net Cash from Operating Activities	13997.49	27999.28
B	Cash Flow from Investing Activities		
	Additions to Property, Plant & Equipment/ CWIP/ Intangible Assets	(15334.10)	(15635.80)
	Proceeds from the sale of Property, plant and equipment	63.28	256.53
	Rental Income from Investment Property	55.00	50.00
	(Investment in)/Withdrawal of Bank deposits	(31847.30)	21328.15
	Interest Received	18173.99	16950.36
	Dividend Received	48.60	45.36
	Capital Advances Paid	614.95	(1,728.37)
	Net Cash from Investing Activities	(28225.58)	21266.23
C	Cash Flow from Financing Activities		
	Net Proceeds / (Repayment) of Working capital facilities and short term loans	(510.00)	(3,349.82)
	Dividend Paid	(6,267.80)	(6,460.71)
	Repayment of Lease Liabilities	(316.96)	(313.06)
	Interest Paid	(410.31)	(544.24)
	Net Cash from Financing Activities	(7505.07)	(10667.83)
	Net increase in Cash and Cash Equivalents (A+B+C)	(21733.16)	38597.68
	Cash and Cash Equivalents as at 1st April (Opening Balance)	43566.83	4969.15
	Cash and Cash Equivalent as at 31st March (Closing Balance)	21833.67	43566.83
	Closing Cash and Cash Equivalents		
	Represented By :		
	Cash on hand	1.67	2.27
	Balances with banks	1507.17	2305.85
	Deposit with Bank (less than 3 month maturity)	20300.58	41223.02
	Interest accrued	24.25	35.69
	Total	21833.67	43566.83

S Sakthimani
Director (Finance) &
Whole-time Director**एस शक्तिमणी / S. SAKTHIMANI**
निदेशक (वित्त) / DIRECTOR (FINANCE)दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

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STANDALONE AUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025.

Notes:

1. These results have been approved by the Board of Directors in the meeting held on 26th May, 2025.
2. The figures of the last quarter are the balancing figures between the audited figures in respect of full financial year and the year to date figures upto the third quarter of the financial year.
3. Auditors have given an unmodified opinion on the financial results of the Company for the quarter and year ended March 31, 2025.
4. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on March 31, 2025 is recognized on 95% recoverability basis.
5. During the year, the Company has capitalised 10000 MT Ammonia storage tank at Cochin Division for Rs.13862 lakhs.
6. Based on the communications received from suppliers of RLNG (Regasified Liquified Natural Gas) regarding refund of excess regasification charges paid by the Company towards RLNG procurement for the period May 2019 to May 2020, Rs. 2461 lakh has been recognized as exceptional income during the year 2024-25.
7. The above standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
8. The above results have been reviewed by Audit Committee in their meeting and limited review of the same have been carried out by statutory auditors of the Company as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
9. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

S Sakthimani

Director (Finance) & Chief Financial Officer
Whole-time Director

Kochi

Date: 26.05.2025

एस शक्तिमणी / S. SAKTHIMANI
निदेशक (वित्त) / DIRECTOR (FINANCE)
दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
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INDEPENDENT AUDITOR'S REPORT ON THE AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

To the Board of Directors of
The Fertilisers and Chemicals Travancore Limited

Opinion

We have audited the accompanying statement of Consolidated Financial Results of **The Fertilisers And Chemicals Travancore Limited** (hereinafter referred to as "the Holding Company") and its share of the net profit/loss after tax and total comprehensive income/loss of its joint venture (the Company and its joint venture together referred to as "the Group") for the quarter and year ended March 31, 2025 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). These Consolidated Financial Results include financial schedules of five state offices of the Holding Company audited by the other auditors of the Holding Company whose reports have been furnished to us by the Management and our opinion in so far as it relates to the aforesaid state offices, is based solely on the reports of the other auditors.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited annual financial statements / financial results of the joint venture, as referred to in other matters section below, the Consolidated Annual Financial Results;

1. include the financial results of the following entities;
Holding Company : The Fertilisers And Chemicals Travancore Limited
Joint Venture : FACT-RCF Building Products Limited (Refer Note:7)
2. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
3. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed and other accounting principles generally accepted in India of the Consolidated net profit after tax and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the quarter and year ended March 31, 2025 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibility for the Consolidated Financial Results

The Consolidated Financial Results have been prepared on the basis of the Consolidated Financial Statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Holding Company in accordance with the recognition and measurement principles laid down in Ind AS prescribed under section 133 of the Act, read with relevant rules issued there under 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 Group 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 design, implementation and 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 Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Annual Financial Results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Annual Financial Results, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Management and Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of each company.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results 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 these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated 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. Under section 143(3)(i) of the Act, we are



also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 LODR Regulations.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exist related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Consolidated 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 auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the Independent Auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

1. We did not audit the financial statements of five state offices of the Holding Company included in the Consolidated Financial Results of the Holding Company, whose financial schedules reflect total revenue of Rs. 2,17,626.12 lakhs for the quarter and year ended on March 31, 2025, as considered in the Consolidated Financial Results and total assets of Rs 200.66 lakhs of the state offices as at March 31, 2025. The Holding Company has submitted certain financial schedules which have been audited by other auditors whose reports have been furnished to us by the



Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these state offices and our report, is based solely on the reports of other auditors.

2. The Consolidated Financial Results include unaudited financial results of the jointly controlled entity of the Holding Company.
3. The Consolidated Financial Results include the financial results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For **G Venugopal Kamath & Co.**

Chartered Accountants

Firm Regn No: 004674S



CA Ravinath R Pai

Partner

Membership No: 226547

UDIN: 25226547BMGP HY1348

Place: Kochi

Date: 26-05-2025



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

Website: <http://www.fact.co.in>

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED
31ST MARCH 2025

Rs. in lakhs

	Particulars	Quarter ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from operations	105328	94942	105810	405091	505121
II.	Other income	5991	5701	5369	21645	20312
III.	Total income (I+II)	111319	100643	111179	426736	525433
IV.	Expenses					
	(a) Cost of materials consumed	70574	52367	74900	225959	299345
	(b) Purchases of stock-in-trade	(1638)	18691	(1436)	47753	36390
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1909)	(5307)	(2729)	13663	(5120)
	(d) Employee benefits expense	5355	7347	5381	27468	28380
	(e) Finance costs	6033	6180	6146	24554	24693
	(f) Depreciation and amortization expense	1281	1205	1075	3662	2657
	(g) Other expenses	24463	18691	26142	80764	110344
	Total expenses	104159	99174	109479	423823	496689
V.	Profit / (Loss) before exceptional items and tax (III-IV)	7160	1469	1700	2913	28744
VI.	Exceptional items	1636	0	(18252)	2461	(24559)
VII.	Profit/(Loss) before tax (V+VI)	8796	1469	(16552)	5374	4185
VIII.	Tax expense					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	1724	669	(8,642.12)	1251	(8642)
IX	Profit / (Loss) for the period from continuing Operations (VII-VIII)	7072	800	(7910)	4123	12827
X	Profit / (Loss) for the period from discontinuing Operations	-	-	-	-	-
XI	Tax Expenses of discontinued Operations	-	-	-	-	-
XII	Profit / (Loss) for the period from discontinued Operations after Tax	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	7072	800	(7910)	4123	12827
XIV	Other comprehensive Income					
	i. Items that will not be reclassified to Profit & Loss	1036	-	33	2771	1751
	ii. Remeasurement of defined benefit plan	(391)	-	(498)	669	304
XV	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	7717	800	(8375)	7563	14882
XVI	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	72,362.46	71077
XVII	Paid-up Equity Share Capital (Face Value of the Share is Rs. 10 per Share)	64707	64707	64707	64707	64707
XVIII	Earnings per equity share of Rs 10 each (not Annualised)					
	(1) Basic -Rs	1.09	0.12	(1.22)	0.64	1.98
	(2) Diluted -Rs	1.09	0.12	(1.22)	0.64	1.98

एस शक्तिमणी / S. SAKTHIMANI

निदेशक (वित्त) / DIRECTOR (FINANCE)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

उद्योगमंडल / UDYOGAMANDAL - 683 501

कोच्ची / KOCHI, केरल / KERALA, भारत / INDIA



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

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CONSOLIDATED AUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

(Rs.in Lakh)

Particulars	Quarter ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
1.Segment Revenue					
a)Fertiliser:-	104985	94800	91452	403580	452603
b)Petrochemical:-	19	4	14950	1681	53210
c)Unallocated:-	1213	602	518	2683	2519
Less: Inter Segment Revenue	310	305	555	1299	1862
Gross sales/Income from Operations	105907	95101	106365	406645	506470
2.Segment Results					
Profit (+) / Loss (-) before tax and Finance cost					
a)Fertiliser:-	34754	3425	7209	39113	52402
b)Petrochemical:-	(410)	(1478)	(996)	(4741)	(16959)
c)Unallocated:-	(25283)	(22)	(26569)	(25572)	(26783)
Total	9061	1925	(20356)	8800	8660
Less					
i.Finance cost	6033	6180	6,146	24554	24693
ii.Other un-allocable expenditure-net of un-allocable income	(356)	(182)	(5135)	(1037)	(1256)
Add					
iii) Interest Income	5412	5542	4815	20091	18962
Total Profit/(Loss) Before Tax	8796	1469	(16552)	5374	4185
3a. SEGMENT ASSETS	As on	As on	As on	As on	As on
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
a)Fertiliser	460992	479832	411055	460992	411055
b)Petrochemical	18807	26953	51310	18807	51310
c) Others	96713	96462	95015	96713	95015
	576512	603247	557380	576512	557380
3b. SEGMENT LIABILITIES					
a)Fertiliser	83020	112824	81443	83020	81443
b)Petrochemical	1817	3875	7320	1817	7320
c) Others	376232	374934	355190	376232	355190
	461069	491633	443953	461069	443953
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)					
a)Fertiliser	377972	367008	329612	377972	329612
b)Petrochemical	16990	23078	43990	16990	43990
c) Others	(279519)	(278472)	(260175)	(279519)	(260175)
Total	115443	111614	113427	115443	113427

Segment results are prepared based on the method consistently followed by the Company.

एस शक्तिमणी / S. SAKTHIMANI

निदेशक (वित्त) / DIRECTOR (FINANCE)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

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REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

Website: <http://www.fact.co.in>

Statement of Assets and Liabilities (Consolidated) as at 31st March 2025

(Rs. Lakh)

Particulars	As at 31.03.2025	As at 31.03.2024
	Audited	Audited
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	91988.35	79424.61
Capital Work in Progress	21626.40	22357.00
Investment Property	5.77	5.77
Right-of-use assets	3086.22	3255.25
Other Intangible Assets	16.04	27.43
Investments in Joint Ventures	-	-
Financial Assets		
Other Investments	15807.29	13036.93
Other Financial Assets	1650.97	1187.05
Deferred Tax Asset	7391.55	8642.41
Other Non Current Assets	2631.51	3246.46
	144204.10	131182.91
CURRENT ASSETS		
Inventories	94502.33	114369.95
Financial Assets		
Trade Receivables	28347.61	15813.73
Cash and Cash equivalents	21833.67	43566.83
Other Bank Balances	255902.95	224365.46
Other Financial Assets	25254.28	24287.85
Current Tax Assets	128.68	160.54
Other current Assets	23900.29	21924.48
	449869.81	444488.84
Non-current Assets held for Disposal	4065.02	4065.02
TOTAL ASSETS	598138.93	579736.77
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	64707.20	64707.20
Other Equity	72362.48	71077.30
	137069.68	135784.50
LIABILITIES		
NON CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	-	-
Lease Liabilities	3117.06	3162.60
Other Financial Liabilities	27.88	29.36
Provisions	14501.45	16217.03
Other Non Current Liabilities	843.04	974.80
	18489.43	20383.79
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	177048.75	177558.75
Lease Liabilities	297.51	301.03
Trade Payables		
(i) Dues to Micro, Small & Medium Enterprises	438.76	1025.21
(ii) Dues to Others	46268.03	47359.79
Other Financial Liabilities	210008.43	188029.49
Other Current Liabilities	6065.13	6840.59
Provisions	2453.21	2453.62
	442579.82	423568.48
TOTAL EQUITY AND LIABILITIES	598138.93	579736.77

S Sakthimani

Director (Finance) / Chief Financial Officer

Whole-time Director

निदेशक (वित्त) / DIRECTOR (FINANCE)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

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THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
 REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.
 CIN : L24129KL1943GOI000371
 Website: <http://www.fact.co.in>
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(Rs.Lakh)

Sl.no	Particulars	Year ended	Year ended
		31.03.2025	31.03.2024
		Audited	Audited
A	Cash flow From Operating Activities		
	Net Profit / (Loss) before Tax	5374.06	4185.08
	Adjustments for:		
	Depreciation / Impairment loss on Assets	3661.81	2657.29
	Exceptional items	(2461.45)	24558.89
	(Profit) / Loss on Sale of Asset	(43.70)	(240.85)
	Interest Income	(20042.06)	(18917.01)
	Dividend Income	(48.60)	(45.36)
	Interest and Finance Charges	24554.32	24692.77
	Rental Income from Investment Property	(124.72)	(124.75)
	Provision for Doubtful Trade receivables	52.71	48.43
	Provision for other doubtful receivables	-	-
	Provision for Bad / Doubtful Advances	1.58	58.54
	Provision for Obsolescence	163.11	(739.86)
	Amount written off- Deferred Government Grants	(0.94)	(0.93)
	Change in Provision	(1046.82)	(3446.99)
	Adjustment for Non cash items	(1.48)	(20.11)
	Operating Profit before Working Capital Changes	10037.82	32665.14
	Adjustment for :		
	Inventories	19704.51	(15817.91)
	Trade Receivables	(12586.59)	13773.61
	Other Current Assets	(1,977.39)	3434.76
	Other Financial Assets	747.53	(10749.62)
	Trade Payables	783.24	10582.63
	Other liabilities	(2743.49)	(5911.64)
		3927.81	(4688.17)
	Cash Generation from Operations	13965.63	27976.97
	(Direct Tax Paid)/ Refund received	31.86	22.31
	Paid for Corporate Social Responsibility	.00	.00
	Net Cash from Operating Activities	13997.49	27999.28
B	Cash Flow from Investing Activities		
	Additions to Property, Plant & Equipment/ CWIP/ Intangible Assets	(15334.10)	(15635.80)
	Proceeds from the sale of Property, plant and equipment	63.28	256.53
	Rental Income from Investment Property	55.00	50.00
	(Investment in)/Withdrawal of Bank deposits	(31847.30)	21328.15
	Interest Received	18173.99	16950.36
	Dividend Received	48.60	45.36
	Capital Advances Paid	614.95	(1,728.37)
	Net Cash from Investing Activities	(28225.58)	21266.23
C	Cash Flow from Financing Activities		
	Net Proceeds /(Repayment) of Working capital facilities and short term loans	(510.00)	(3349.82)
	Dividend Paid	(6,267.80)	(6460.71)
	Repayment of Lease Liabilities	(316.96)	(313.06)
	Interest Paid	(410.31)	(544.24)
	Net Cash from Financing Activities	(7505.07)	(10667.83)
	Net increase in Cash and Cash Equivalents (A+B+C)	(21733.16)	38597.68
	Cash and Cash Equivalents as at 1st April (Opening Balance)	43566.83	4969.15
	Cash and Cash Equivalent as at 31st March (Closing Balance)	21833.67	43566.83
	Closing Cash and Cash Equivalents Represented By :		
	Cash on hand	1.67	2.27
	Balances with banks	1507.17	2305.85
	Deposit with Bank (less than 3 month maturity)	20300.58	41223.02
	Interest accrued	24.25	35.69
	Total	21833.67	43566.83

S Sakthimani

Director (Finance) / Whole-time Director

S. SAKTHIMANI

निदेशक (वित्त) / DIRECTOR (FINANCE)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

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THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

Website: <http://www.fact.co.in>

CONSOLIDATED AUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025.

Notes:

1. These results have been approved by the Board of Directors in the meeting held on 26th May, 2025.
2. The figures of the last quarter are the balancing figures between the audited figures in respect of full financial year and the year to date figures upto the third quarter of the financial year.
3. Auditors have given an unmodified opinion on the financial results of the Company for the quarter and year ended March 31, 2025.
4. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on March 31, 2025 is recognized on 95% recoverability basis.
5. During the year, the Company has capitalised 10000 MT Ammonia storage tank at Cochin Division for Rs.13862 lakhs.
6. Based on the communications received from suppliers of RLNG (Regasified Liquefied Natural Gas) regarding refund of excess regasification charges paid by the Company towards RLNG procurement for the period May 2019 to May 2020, Rs. 2461 lakh has been recognized as exceptional income during the year 2024-25
7. Recognition of the company's share of profit/loss in its Joint Ventures: The company has fully provided for the value of investment in FACT - RCF Building Products Limited (FRBL) owing to the share of losses in FRBL exceeding its interest. Further the Company has discontinued recognising its share of losses in the joint venture in accordance with para 38 of Ind AS 28. In response to the petition filed by a Financial creditor for initiating CIRP (Corporate Insolvency Resolution Process), The National Company Law Tribunal vide orders dated 11.01.2024 and 28.01.2025 has appointed Resolution Professionals (RP) to take forward and the powers of the Board of Directors of FRBL shall stand superseded as a consequence of this. The unaudited Financial Statements of FRBL for the year 2024-25 has been considered since the Financial statements for the year 2023-24 is not yet adopted in its AGM.
8. The above consolidated financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
9. The above results have been reviewed by Audit Committee in their meeting and limited review of the same have been carried out by statutory auditors of the Company as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
10. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

S Sakthimani

Director (Finance) & Chief Financial Officer

एस शक्तिमणी / S SAKTHIMANI

निदेशक (वित्त) / DIRECTOR (FINANCE)

दिए फर्टिलाइजर्स एंड केमिकल्स ट्रावन्कोर लिमिटेड

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

उद्योगमंडल / UDYOGAMANDAL - 683 501

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Kochi

Date: 26.05.2025