

कार्यालय प्रधान निदेशक लेखापरीक्षा,
केन्द्रीय व्यय
(कृषि, खाद्य एवं जल संसाधन),
आठवां एवं नवौं तल सी.ए.जी. संकाय भवन,
10, बहादुर शाह ज़फ़र, मार्ग,
नई दिल्ली-110002



OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT,
CENTRAL EXPENDITURE
(AGRICULTURE, FOOD & WATER RESOURCES),
8TH & 9TH, FLOOR, CAG ANNEXE BUILDING,
10 BAHADUR SHAH ZAFAR MARG,
NEW DELHI-110002

गोपनीय

Dated: 09.09.2025

स. 1300-पी.डी.ए.सी.ई(ए.एफ.डब्ल्यू.आर)/AMG-I/A/cs/FACT Cons./2025-26/ 3264

सेवा में,

प्रबंध निदेशक,
दि फ़र्टिलाइज़र्स एंड केमिकल्स ट्रावनकोरलिमिटेड,
एलूर, उद्योगमंडल,
कोच्ची- 683 501, केरल

विषय: भारत के नियन्त्रक एवं महालेखापरीक्षक द्वारा कम्पनी अधिनियम 2013 के धारा 143(6)(b) के अंतर्गत दि फ़र्टिलाइज़र्स एंड केमिकल्स ट्रावनकोर लिमिटेड (FACT) (Consolidated) के 31 मार्च 2025 को समाप्त वर्ष के वित्तीय खातों पर टिप्पणियाँ।

महोदय,

इस पत्र के साथ कम्पनी अधिनियम 2013 की धारा 143(6)(b) के अंतर्गत दि फ़र्टिलाइज़र्स एंड केमिकल्स ट्रावनकोर लिमिटेड (FACT) (Consolidated) के 31 मार्च 2025 को समाप्त वर्ष के वित्तीय खातों पर शून्य टिप्पणि भेजी जा रहा है।

कृपया इस पत्र की पावती भेजने की कृपा करें।

भवदीया,

संलग्न : यथोपरि

ॐ श्रीगणेशाय नमः

(कविता प्रसाद)

महानिदेशक लेखापरीक्षा केन्द्रीय व्यय
(कृषि, खाद्य एवं जल संसाधन)

**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143(6)(b) READ WITH SECTION 129(4) OF THE COMPANIES
ACT, 2013 ON THE CONSOLIDATED FINANCIAL STATEMENTS OF THE
FERTILISERS AND CHEMICALS TRAVANCORE LTD. FOR THE YEAR ENDED
31 MARCH 2025**

The preparation of the consolidated financial statements of **The Fertilisers and Chemicals Travancore Ltd.** for the year ended 31 March 2025 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the Company. The statutory auditors appointed by the Comptroller and Auditor General of India under section 139(5) read with section 129(4) of the Act are responsible for expressing opinion on the financial statements under section 143 read with section 129(4) of the Act based on independent audit in accordance with standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their **Audit Report dated 26 May 2025.**

I, on the behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the consolidated financial statements of **The Fertilisers and Chemicals Travancore Ltd.** for the year ended 31 March 2025 under section 143(6)(a) read with section 129(4) of the Act. We conducted a supplementary audit of the financial statements of The Fertilisers and Chemicals Travancore Ltd. but **did not conduct** the supplementary audit of the financial statements of FACT-RCF Building Products Limited¹, for the year ended on that date. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and Company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to statutory auditors' report under section 143(6)(b) of the Act.

**For and on the behalf of the
Comptroller & Auditor General of India**

Place: New Delhi

Date: 09.09.2025


(Kavita Prasad)

**Director General of Audit Central Expenditure
(Agriculture, Food & Water Resources)**

¹ FACT RCF Building Products Limited, Kochi is under process of Corporate Insolvency Resolution Proceedings by NCLT vide order dated 11.01.2024 as per Insolvency and Bankruptcy Code, 2016 and the Board of Directors was superseded.