Chartered Accountants



Independent Auditors' Review Report on the Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2025 of The Fertilisers and Chemicals Travancore Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of The Fertilisers and Chemicals Travancore Limited ("the company") for the quarter and half year ended 30th September, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the

Chartered Accountants



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 Venugopal Kamath & Co

Chartered Accountants Firm Regn No.004674S



CA Ravinath R Pai

Partner
Membership No 226547
UDIN - 25226547BMGPDB1493

Place: Kochi Date :31/10/2025

> 273, 3rd Floor, D.D. Vastra Mahal, Market Road, P.B. No. 1110, Kochi - 682 011. Phone/Fax: 0484 - 2355482, 2366483, 2370482, 4027381 E-mail: gvkandco@gmail.com



CIN: L24129KL1943GOI000371

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

	Particulars		Quarter ended		Period	Year ended		
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1.	Revenue from operations	1,62,930	1,04,277	1,44,863	2,67,207	2,04,821	4,05,091	
Ü.	Other income	5,132	5,179	4,817	10,311	9,953	21,645	
III.	Total income(I+II)	1,68,062	1,09,456	1,49,680	2,77,518	2,14,774	4,26,736	
	Expenses		(0.240	E9 227	1,43,371	1,03,018	2,25,959	
	(a) Cost of materials consumed	83,161	60,210 33,149	58,227 30,576	76,560	30,700	47,753	
	(b) Purchases of stock-in-trade	43,411						
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	1,262	(17,565)	24,095	(16,303)	20,879	13,663	
	(d) Employee benefits expense	8,162	7,412	7,608	15,574	14,766	27,468	
	(e) Finance costs	6,186	6,174	6,137	12,360	12,341	24,554	
	(f) Depreciation and amortization expense	769	695	644	1,464	1,176	3,662	
	(g) Other expenses	22,989	18,673	20,850	41,662	37,610	80,764	
IV.	Total expenses	1,65,940	1,08,748	1,48,137	2,74,688	2,20,490	4,23,823	
٧.	Profit / (Loss) before exceptional items and tax (III-	2,122	708	1,543	2,830	(5,716)	2,913	
VI.	IV) Exceptional items	F F / F / 3 / 3 / 3 / 3		(1)		825	2,461	
VII.	Profit/(Loss) before tax (V+VI)	2,122	708	1,542	2,830	(4,891)	5,374	
VIII.	Tax expense							
VIII.	(1) Current tax	**************************************		- 3	- 11			
	(2) Deferred tax	36	280	424	316	(1,142)	1,251	
IX	Profit /(Loss) for the period from continuing Operations (VII-VIII)	2,086	428	1,118	2,514	(3,749)	4,123	
X	Profit /(Loss) for the period from discontinuing				•		-	
^	Operations					_		
ΧI	Tax Expenses of discontinued Operations	•	-	-				
XII	Profit /(Loss) for the period from discontinued Operations after Tax	-		-	-	•		
XIII	Profit /(Loss) for the period (IX+XII)	2,086	428	1,118	2,514	(3,749)	4,123	
XIV	Other comprehensive Income							
	i. Items that will not be reclassified to Profit & Loss	• 6	•	1,735		1,735	2,771	
	ii. Remeasurement of defined benefit plan	454		1,060	454	1,060	669	
	Total comprehensive Income for the period (XIII+XIV)	2,540	428	3,913	2,968	(954)	7,563	
XV	(Comprising of profit (Loss) and Other Comprehensive lincome for the period)	2,340	420	3,713	-,,	(,,,		
ΧVI	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	<u>.</u>	-	-	·		72,362	
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	64,707	
XVIII	Earnings per equity share of Rs 10 each (not							
VAIII	Annualised)	0.32	0.07	0.17	0.39	(0.58)	0.64	
	(1) Basic -Rs	0.32	0.07			(0.58)	0.64	
	(2) Diluted -Rs	0.32	0.07	0.17	0.39	(0.58)	0.04	



एस शक्तिमणी / S. SAKTHIMAMI निदेशक (वित्त) / DIRECTOR (FINANCE) दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED उद्योगमंडल / UDYOGAMANDAL - 683 501 कोच्ची / KOCHI, केरल / KERALA, भारत / INDIA



CIN: L24129KL1943GOI000371

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

STANDALONE UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

30,09,2025 30,06,2025 30,09,2024 30,09,2025 30,09,2024 Audit							(Rs.in Lakh	
1.5egment Revenue	Particulars		Quarter ended		Period	Year ended		
1,5egment Revenue 1,62,816 1,03,966 1,45,111 2,66,782 2,03,795 4 b)Petrochemical:-		30,09,2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	
### 1.62,816 1,03,966 1,45,111 2,66,782 2,03,795 4 #### 1.62,816 1,03,966 1,45,111 2,66,782 2,03,795 4 #### 1.658 1,03,966 1,45,111 2,66,782 2,03,795 4 #### 1.658 1,058 1,058 1,058 #### 1.658 1,058 1,059 888 #### 1.62,816 1,04,552 1,45,220 2,67,830 2,05,637 4 #### 2.62,869ment Revenue 324 387 415 711 684 ### 2.62,869ment Results 2,05,637 4 ### 2.62,860ment Results		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
a)Fertiliser:- 1,62,816 1,03,966 1,45,111 2,66,782 2,03,795 4 b)Petrochemical:	1. Segment Revenue							
b)Petrochemical:- c)Unallocated:- 776 983 515 1,759 868 c)Unallocated:- 776 983 515 1,759 868 2.Segment Revenue 324 387 415 771 684 2.Segment Revenue 324 387 415 771 684 2.Segment Results Profit (-) / Loss (-) before tax and Finance cost a)Fertiliser:- 4,565 3,417 3,992 7,982.0 934 2,05,637 4, 2.Segment Results Profit (-) / Loss (-) before tax and Finance cost a)Fertiliser:- 4,565 3,417 3,992 7,982.0 934 2,05,637 4, 2.Segment Results Profit (-) / Loss (-) before tax and Finance cost a)Fertiliser:- 4,565 3,417 3,992 7,982.0 934 2,05,637 4, 2.Segment Results Political:- (1,294) (1,726) (1,056) (3,020.00) (2,853) (2,186) (2,186) (2,186) (2,186) (2,186) (2,186) (3,200.00) (2,27) (3,200.00) (2,285) (3,200.00) (2,285) (2,186) (2,186) (3,200.00) (2,285) (3,200.00) (2,285) (3,200.00) (2,285) (3,200.00) (2,285) (3,200.00) (2,285) (3,200.00) (2,285) (3,200.00) (2,285) (3,200.00) (2,285) (3,280.00) (2,285) (3,280.00) (3,200.00) (2,285) (3,280.00) (2,285) (3,280.00) (2,285) (3,280.00) (3,200.00) (2,285) (3,280.00) (2,285) (3,280.00) (3,200.00) (2,285) (3,280.00) (2,2							4.03.500	
c)Unallocated:- c)Unallocated:- c)Unallocated:- c)Unallocated:- cross sales/income from Operations 1,63,268 1,04,562 1,45,220 2,67,830 2,05,637 4, 2.Segment Results Profit (+) / Loss (+) before tax and Finance cost a)Fertiliser:- b)Petrochemical:- c)Unallocated:- (14) (1,294) (1,726) (1,056) (1,056) (3,020,00) (2,853) (2,05,637 4, 2.Segment Results Profit (+) / Loss (+) before tax and Finance cost a)Fertiliser:- b)Petrochemical:- c)Unallocated:- (14) (26) (65) (30,00) (267) (27) (28) (28) (28) (29) (20) (20) (21,850) (20) (21,850) (20) (21,850) (20) (21,850) (20) (21,850) (20) (21,850) (20) (21,850) (21,850) (22) (23) (23) (24) (25) (25) (26) (26) (26) (27) (27) (27) (28) (28) (28) (28) (28) (28) (28) (28	a)Fertiliser:-	1,62,816	1,03,966	1,45,111	2,66,782	2,03,795	4,03,580	
C)Unallocated:- (C)Unallocated:- (C)Unallocate				9		1,658	1,681	
Clumatocated: 1,63,268 1,04,562 1,45,220 2,67,830 2,05,637 4,	b)Petrochemical:-			,		1,,555		
Less: inter- segment reverbed Gross sales / Income from Operations 1,63,268 1,04,552 1,45,220 2,67,830 2,05,637 4,	c)Unallocated:-	776	983	515	1,759	868	2,68	
Less: inter- segment reverbed Gross sales / Income from Operations 1,63,268 1,04,552 1,45,220 2,67,830 2,05,637 4,	La company Possess	274	387	415	711	684	1,29	
Comparison Com							4,06,64	
Profit (+) / Loss (-) before tax and Finance cost a) Fertiliser: A,565 3,417 3,992 7,982,0 934	Gross sales/income from Operations	1,03,200	1,04,302	1,15,220	2,0.,,0.0			
Profit (+) / Loss (-) before tax and Finance cost a) Fertiliser: A,565 3,417 3,992 7,982,0 934	2 Segment Results							
b)Petrochemical:- (1,294) (1,726) (1,056) (3,020.00) (2,853) c)Unallocated:- (4) (26) (65) (30.00) (267) Total 3,267 1,665 2,871 4,932.00 (2,186) Less LFinance cost 6,186 6,174 6,137 12,360.00 12,341 ii.Other un-allocable expenditure-net of un-allocable income (247) (322) (348) (569.00) (500) Add iii) Interest/Dividend Income 4,794 4,895 4,460 9,689.00 9,137 Total Profit/(Loss) Before Tax 2,122 708 1,542 2,830 (4,891) a) SEGMENT ASSETS As on 30.09,2025 As on 30.06,2025 As on 30.09,2024 As								
C)Unallocated:- (4) (26) (65) (30.00) (267) (50tal 3,267 1,665 2,871 4,932.00 (2,186) E.Finance cost 6,186 6,174 6,137 12,360.00 12,341 (50ther un-allocable expenditure-net of un-allocable income (247) (322) (348) (569.00) (500) Add (ii) Interest/Dividend Income 4,794 4,895 4,460 9,689.00 9,137 Fotal Profit/(Loss) Before Tax 2,122 708 1,542 2,830 (4,891) 3a. SEGMENT ASSETS As on 30.09,2025 As on 30.06,2025 As on 30.09,2024 As on 30.09,202	a)Fertiliser:-	4,565	3,417	3,992	7,982.0	934	39,11	
C)Unallocated:- (4) (26) (65) (30.00) (267) (50tal 3,267 1,665 2,871 4,932.00 (2,186) E.Finance cost 6,186 6,174 6,137 12,360.00 12,341 (50ther un-allocable expenditure-net of un-allocable income (247) (322) (348) (569.00) (500) Add (ii) Interest/Dividend Income 4,794 4,895 4,460 9,689.00 9,137 Fotal Profit/(Loss) Before Tax 2,122 708 1,542 2,830 (4,891) 3a. SEGMENT ASSETS As on 30.09,2025 As on 30.06,2025 As on 30.09,2024 As on 30.09,202	1.5	(4.304)	(1.724)	(1.054)	(3.020.00)	(2.853)	(4,74	
Total 3,267 1,665 2,871 4,932.00 (2,186)	b)Petrochemical:-	(1,294)	(1,720)	(1,050)	(3,020.00)	(2,000)		
Total Less ii. Finance cost 6,186 6,174 6,137 12,360.00 12,341 iii. Other un-allocable expenditure-net of un-allocable income (247) (322) (348) (569.00) (500) Add	c)Unallocated:-	(4)	(26)	(65)	(30.00)	(267)	(25,577	
1.Finance cost 1.Fi			1.445	2.074	4 032 00	(2.196)	8,800	
ii. Finance cost 6,186 6,174 6,137 12,360.00 12,341 ii. Other un-allocable expenditure-net of un-allocable income (247) (322) (348) (569.00) (500) Add iii) Interest/Dividend Income 4,794 4,895 4,460 9,689.00 9,137 Total Profit/(Loss) Before Tax 2,122 708 1,542 2,830 (4,891) 3a. SEGMENT ASSETS As on 30.09.2025 As on 30.06.2025 30.09.2024 As on 30.09.2024 A		3,26/	1,665	2,8/1	4,932.00	(2,100)	8,00	
ii. Other un-allocable expenditure-net of un-allocable income (247) (322) (348) (569.00) (500) Add Add iii) Interest/Dividend income 4,794 4,895 4,460 9,689.00 9,137 Total Profit/(Loss) Before Tax 2,122 708 1,542 2,830 (4,891) 3a. SEGMENT ASSETS As on 30.09.2025 As on 30.06.2025 30.09.2024 a) Fertiliser 4,76,924 4,84,304 4,15,068 4,76,924 4,15,068 17,897 26,967 17,685 26,967 17,68	Less							
Add hill) Interest/Dividend Income 4,794 4,895 4,460 9,689.00 9,137 Total Profit/(Loss) Before Tax 2,122 708 1,542 2,830 (4,891) 3a. SEGMENT ASSETS As on 30.09.2025 As on 30.06.2025 As on 30.09.2024 As on 30.09.2025 As on 30.09.2024 As on 30.09.2024 As on 30.09.2024 As on 30.09.2024 As on 31.4 5,068 4,76,924 4,15,068 4,76,924 4,15,068 4,76,924 4,15,068 1,7,897 1,897 1,897 1,897 1,48,800 1,00,797 1,48,800 9,070 1,48,800 9,070 1,48,800 9,070 1,48,800 9,070 1,48,800 9,070 1,48,800 9,070 1,48,800 9,070 1,48,800 9,070 1,48,800 9,070 1,48,800 9,070 1,48,800 1,00,797 1,48,800 9,070 1,48,800 1,40,400 1,40,400 1,40,400 1,40,400 1,40,400 1,40,400 1,40,400 1,40,400 1,40,400 1,40,400 1,40,400 1,40,400 1,40,400 1,	i.Finance cost	6,186	6,174	6,137	12,360.00	12,341	24,554	
Add aii) Interest/Dividend Income		2000						
Add iii) Interest/Dividend Income 4,794 4,895 4,460 9,689.00 9,137 Total Profit/(Loss) Before Tax 2,122 708 1,542 2,830 4,891) As on 30.09.2025 As on 30.09.2025 As on 30.09.2025 As on 30.09.2025 As on 30.09.2024 As on 30.09.2025 As on 30.09.2025 As on 30.09.2024 As on 30.09.2025 As on 30.09.2024 As on 30.09.2025 1,685 26,967 1,7685 26,967 1,7685 26,967 27,990 1,48,800 99,070 1,48,800 99,070 38b. SEGMENT LIABILITIES a)Fertiliser 1,34,278 3,703 3,749 3,703 3,7	The state of the s	(247)	(322)	(348)	(569.00)	(500)	(1,03	
Total Profit/(Loss) Before Tax 2,122 708 1,542 2,830 (4,891)	attocable income	(2.,,	(522)	()				
Total Profit/(Loss) Before Tax 2,122 708 1,542 2,830 (4,891) 3a. SEGMENT ASSETS As on 30.09.2025 As on 30.09.2024 As on 30.09.2025 As on 30.09.2024 As on 31.00 As on 30.09.2025 As on 30.09.2024 As on 31.00 As on 30.09.2025 As on 30.09.2024 As on 31.00 As on 30.09.2025 As on 30.09.2024 As on 31.00 As on 30.09.2025 As on 30.09.2024 As on 31.00 4,15,068 4,15,068 4,76,924 4,15,068 26,967 1,48,800 99,070 As on 30.09.2024 As on 31.00 4,15,068 4,16,924 1,4,680 99,070 As on 30.09.2024 As on 31.00 As on 30.09.2024 As on 31.00 As on 30.09.2024 As on 31.00 4,15,068 4,15,068 4,76,924 4,15,068 4,76,924 4,15,068 4,76,924 1,4,84,800 99,070 1,48,800 99,070 As on 30.09.2024 As on 31.00 As on 30.09.2024 As on 30.09.2024 As on 31.00 As on 30.09.2024 As on 30.09.	Add							
As on 30.09.2025	iii) Interest/Dividend Income	4,794	4,895	4,460	9,689.00	9,137	20,09	
As on 30.09.2025	Total Profit/(Loss) Before Tax	2,122	708	1,542	2,830	(4,891)	5,374	
a)Fertiliser		1 20.00.2025	4 20 06 2025	As on	As on 30 00 2025	As on 30 09 2024	As on 31.03.202	
17,685	3a. SEGMENT ASSETS	AS OR 30.09.2023						
1,48,800	a)Fertiliser						4,60,99	
Section Sect	b)Petrochemical						18,80	
Bb. SEGMENT LIABILITIES a)Fertiliser b)Petrochemical c) Others 1,34,278 3,703 3,703 2,075 3,749 3,703 3,703 3,749 c) Others 3,92,221 3,86,841 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,93,24 4,39,324 5,30,202 4,39,324 4,39,324 5,30,202 4,39,324 4,39,324 5,30,202 4,39,324 4,39,324 5,30,202 4,39,324 4,39,324 5,30,202 4,39,324 4,39,324 6,346,574 5)Petrochemical 13,982 15,822 23,218 13,982 23,218 c) Others (2,43,421) (2,68,011) (2,68,011) (2,68,011)	c) Others						96,71	
a)Fertiliser 1,34,278 99,579 68,494 1,34,278 68,494 b)Petrochemical 3,703 2,075 3,749 3,703 3,749 c) Others 3,92,221 3,86,841 3,67,081 3,92,221 3,67,081 3,92,221 3,86,841 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,86,949 4,39,324 5,30,202 4,39,324 4,93,324 5,30,202 4,39,324 4,93,324 5,30,202 4,39,324 3,93,24 5,30,202 4,39,324 4,93,224 5,30,202 4,39,324 5,30,202 5,30		6,43,409	6,02,998	5,41,105	6,43,409	5,41,105	5,76,51	
1,34,726 3,703 2,075 3,749 3,703 3,749 3,703 3,749 3,703 3,749 3,703 3,749 3,703 3,749 3,703 3,749 3,703 3,749 3,703 3,67,081	Bb. SEGMENT LIABILITIES					10 101	83,02	
3,92,221 3,86,841 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 3,67,081 3,92,221 4,89,324 4,88,495 4,39,324 4,88,495 4,88,495 4,39,324 4,88,495 4,39,324 4,88,495 4,88,495 4,88,495 4,88,495 4,88,495 4,88,495 4,88,495 4,88,495 4,88,495 4,88,495	a)Fertiliser						1,81	
Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) Sc. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS -	b)Petrochemical					December 1985 State of the Stat		
BC.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) a)Fertiliser b)Petrochemical c) Others (2,43,421) (2,86,044) (2,68,011) (2,43,421) (2,68,011) (2,68,011)	c) Others						3,76,23	
a)Fertiliser 3,42,646 3,84,725 3,46,574 3,42,646 3,46,574 3, b)Petrochemical 13,982 15,822 23,218 13,982 23,218 c) Others (2,43,421) (2,68,014) (2,68,011) (2,43,421) (2,68,011) (2,				4,39,324	5,30,202	4,39,324	4,61,06	
a)Fertiliser 3,42,646 3,84,725 3,46,574 3,42,646 3,46,574 3, b)Petrochemical 13,982 15,822 23,218 13,982 23,218 c) Others (2,43,421) (2,68,014) (2,68,011) (2,43,421) (2,68,011) (2,	SC. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSE	TS - SEGMENT LIABIL	TIES)					
b)Petrochemical 13,982 15,822 23,218 13,982 23,218 c) Others (2,43,421) (2,68,014) (2,68,011) (2,43,421) (2,68,011) (2,				3,46,574	3,42,646	3,46,574	3,77,97	
c) Others (2,43,421) (2,86,044) (2,68,011) (2,43,421) (2,68,011) (2,		13,982	15,822	23,218	13,982	23,218	16,99	
C) Others					(2,43,421)	(2,68,011)	(2,79,51)	
otal 1,13,207 1,14,503 1,01,781 1,13,207 1,01,781 1,				1,01,781	1,13,207	1,01,781	1,15,44	



एस शक्तिमणी / S. SAKTHIMANI निदेशक (वित्त) / DIRECTOR (FINANCE) दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICAL S TRANSPORT HOUSE

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED उद्योगमंडल / UDYOGAMANDAL - 683 501 कोच्ची / KOCHI, केरल / KERALA, भारत / INDIA

FACT

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN: L24129KL1943GOI000371 Website: http://www.fact.co.in

Statement of Assets and Liabilities (Standalone) as at 30th September 2025

(Rs.Lakh)

Particulars	As at 30.09.2025	As at 31.03.2025	
, arcicatars	Unaudited	Audited	
	0.0000.00		
ASSETS			
NON CURRENT ASSETS	91774.69	91988.	
Property, Plant and Equipment	24306,43	21626.	
Capital Work in Progress	5.77	5.	
Investment Property	3020.95	3086.	
Right-of-use assets	12.88	16.	
Other Intangible Assets	12.00	10.	
Financial Assets			
Investments			
(1) Investments in Joint Ventures			
(ii) Other Investments	15807.29	15807.	
Other Financial Assets	51796.56	1650.	
Deferred Tax Asset	7075.72	7391.	
Other Non Current Assets	2597.01	2631.	
outer from outrom	196397.30	144204.	
CURRENT ASSETS			
	121765.67	94502.	
Inventories	121/05.07	7-1302.	
Financial Assets	E(42/ 0E	28347	
Trade Receivables	56126.95		
Cash and Cash equivalents	33693.49	21833	
Other Bank Balances	188548.61	255902	
Other Financial Assets	39029.74	25254.	
Current Tax Assets	181.92	128.	
Other current Assets	27906.68	23900.	
	467253.06	449869.	
Non-current Assets held for Disposal	4065.02	4065.	
TOTAL ASSETS	667715.38	598138.	
EQUITY AND LIABILITIES			
EQUITY			
	64707.20	64707.	
Equity Share Capital	72806.49	72362	
Other Equity	137513.69	137069.	
LIABILITIES			
NON CURRENT LIABILITIES			
Financial Liabilities			
Borrowings	\$100 miles		
Lease Liabilities	3078.13	3117	
Other Financial Liabilities	27.10	27	
	13769.07	14501	
Provisions Other Non Gurrant Liabilities	743.72	843	
Other Non Current Liabilities	17618.02	18489	
CURRENT LIABILITIES Financial Liabilities			
	380244.93	368261.	
Borrowings	329.26	297.	
Lease Liabilities	527.20	277.	
Trade Payables	54.93	438	
(i) Dues to Micro, Small & Medium Enterprises	93468.83	46268	
(ii) Dues to Others			
Other Financial Liabilities	19576.58	18795.	
Other Current Liabilities	16122.05	6065	
Provisions	2787.09	2453.	
TOTISHS	512583.67	442579.	
TOTAL EQUITY AND LIABILITIES	667715.38	598138.	



Director (Finance) के Chief Financial Office S. SAKTHIMANI
Director (Finance) के Chief Financial Office S. SAKTHIMANI
Whole Lime Directory / DIRECTOR (FINANCE)
दि फटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED उद्योगमंडल / UDYOGAMANDAL - 683 501 कोच्ची / KOCHI, केरल / KERALA, भारत / INDIA



CIN: L24129KL1943GOI000371

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

STANDALONE CASH FLOWS STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2025

Rs. in lakh

Sl.no	Particulars	Half Year Ended 30.09.2025 Unaudited	Half Year Ended 30.09.2024 Unaudited
A	Cash flow From Operating Activities	Ollaudited	Onadarea
		2000	44800 861
	Net Profit / (Loss) before Tax	2830.00	(4890.86)
	Adjustments for:		
	Depreciation/Impairment Loss on Property, Plant & Equipment and Intangible	147.50	1175.95
	Assets	1463.58	(824.66)
	Exceptional Items	(20.44)	0.03
	(Profit) / Loss on Sale of Property, Plant and Equipment	(20.46)	(9093.05)
	Interest Income	(9558.45)	(43.74)
	Dividend Income	(130.70)	12341.06
	Interest and Finance Charges	12360.47	(62.36)
	Rental Income from Investment Property	(62.36)	0.01
	Provision for Doubtful Trade Receivables		
	Provision for Bad / Doubtful Advances		0.11
	Provision for Obsolescence		172.94
	Amortisation of Deferred Government Grants	(0.47)	(0.47)
	Change in Provision	55.39	1226.52
	Adjustment for Non Cash Items	(0.79)	(28.41)
	Operating Profit before Working Capital Changes	6936.21	(26.93)
	Adjustment for :		
	Inventories	(27263.34)	41657.05
	Trade Receivables	(27779.34)	(12959.42)
	Other Current Assets	(4006.39)	(3107.02)
	Other Financial Assets	(17150.02)	(14579.47)
	Trade Payables	46816.97	(26368.20)
	Other liabilities	8276.95	4423.50 (10933.56)
	Cach Congration from Operations	(21105.17) (14168.96)	(10960.49)
	Cash Generation from Operations		
	(Direct Tax Paid)/ Refund received	(53.24) (14222,20)	(65.13) (11025.62)
	Net Cash from Operating Activities	(14222,20)	(11023.02)
В	Cash Flow from Investing Activities		
	Additions to Property, Plant & Equipment/ CWIP/ Intangible Assets	(3852.65)	(6667.19)
	Proceeds from the sale of Property, plant and equipment	27.91	1.05
	(Investment in)/Withdrawal of Bank deposits	17214.06	(18078.58)
	Interest Received	12927.70	11337.98
	Dividend Received	130.70	43.74
	Capital Advances Recovered/(Paid)	34.50 26482,22	(13363.00)
	Net Cash from Investing Activities	20402.22	(13303.00)
С	Cash Flow from Financing Activities		
	Dividend Paid (net of unclaimed)	0.22	
	Repayment of Lease Liabilities	(156.66)	(158.48)
	Interest Paid	(243.76)	(383.00)
	Net Cash from Financing Activities	(400.20)	(541.48)
	Net increase in Cash and Cash Equivalents (A+B+C)	11859.82	(24930.10)
	Cash and Cash Equivalents as at 1st April (Opening Balance)	21833.67	43566.83
	Cash and Cash Equivalent as at 30th September (Closing Balance)	33693.49	18636.73
	the second of th		
	Closing Cash and Cash Equivalents		
	Represented By :	2.63	2.58
	Cash on hand Balances with banks	4764.45	11557.86
	Deposit with Bank (less than 3 month maturity)	28914.89	7075.31
	Interest accrued	11.52	0.98
	Total	33693.49	18636.73



दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED उद्योगमंडल / UDYOGAMANDAL - 683 501 कोच्ची / KOCHI, केरल / KERALA, भारत / INDIA



CIN: L24129KL1943GOI000371 Website: http://www.fact.co.in

STANDALONE UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025.

Notes:

- 1. These results have been approved by the Board of Directors in the meeting held on 31st October, 2025.
- 2. Auditors have given an unmodified opinion on the financial results of the Company for the quarter and half year ended 30th September, 2025.
- 3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on 30th September, 2025 is recognized on 95% recoverability basis.
- 4. 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.
- 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.
- 6. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

S Sakthimani

Kochi

Date: 31.10.2025

Director (Final Fall Esies Final Prima Wificer Whole time Director (FINANCE)

विकार (विका) / DIRECTOR (FINANCE)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

उद्योगमंडल / UDYOGAMANDAL - 683 501

कोच्ची / KOCHI, केरल / KERALA, भारत / INDIA

Chartered Accountants



Independent Auditors' Review Report on the Unaudited Consolidated Financial Results for the quarter and half year ended 30th September 2025 of The Fertilisers and Chemicals Travancore Limited ("the Company") Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results of The Fertilisers and Chemicals Travancore Limited ("the Parent Company") and its joint venture (the Parent Company and its joint venture together referred to as "the Group") for the quarter and half year ended 30th September, 2025 ("the Consolidated Statement"), being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34') prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent Company's persons 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 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.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Regulations and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.

Chartered Accountants



- 4. The statement includes the results of the following entities:
 - 1. Parent Company: The Fertilisers and Chemicals Travancore Limited
 - 2. Joint Venture FACT - RCF Building Products Limited.
- 5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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.
- The accompanying unaudited consolidated statement does not include interim financial results and other financial information of the quarter and half year ended 30th September 2025, in respect of the joint venture viz FACT - RCF Building Products Limited due to the reasons stated in Note #4 of the consolidated statement in respect of the joint venture.
- 7. According to the information and explanations given to us by the Management, these interim financial statements / information / results of the above said joint venture are not material to the Group. Hence the results of operations for the quarter and half year ended 30th September 2025, is considered as NIL for the purpose of consolidation.

Our conclusion on the statement is not modified in respect of the above matter.

For G Venugopal Kamath & Co

Chartered Accountants Firm Regn No.004674S



CA Ravinath R Pai

Partner

Membership No 226547

UDIN-25226547BMGP OC4505

Place: Kochi

Date :31/10/2025



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN: L24129KL1943GOI000371 Website: http://www.fact.co.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

		(Quarter ended		Period e	Year ended	
	Particulars	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
ī.	Revenue from operations	1,62,930	1,04,277	1,44,863	2,67,207	2,04,821	4,05,091
	Other income	5,132	5,179	4,817	10,311	9,953	21,645
II.	Total income(I+II)	1,68,062	1,09,456	1,49,680	2,77,518	2,14,774	4,26,736
IV.	Expenses	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
14.	(a) Cost of materials consumed	83,161	60,210	58,227	1,43,371	1,03,018	2,25,959
	(b) Purchases of stock-in-trade	43,411	33,149	30,576	76,560	30,700	47,753
	(c) Changes in inventories of finished goods, work-in-progress and					20.070	42 442
	stock-in-trade	1,262	(17,565)	24,095	(16,303)	20,879	13,663
	(d) Employee benefits expense	8,162	7,412	7,608	15,574	14,766 12,341	27,468 24,554
	(e) Finance costs	6,186	6,174	6,137	12,360	1,176	3,662
	(f) Depreciation and amortization expense	769	695	644	1,464 41,662	37,610	80,764
	(g) Other expenses	22,989	18,673	20,850 1,48,137	2,74,688	2,20,490	4,23,823
_	Total expenses	1,65,940	1,08,748	1,40,137	2,74,000	2,20,470	1,25,025
٧.	Profit / (Loss) before exceptional items and tax (III-IV)	2,122	708	1,543	2,830	(5,716)	2,913
VI.	Exceptional items		-	(1)		825	2,461
VII.	Profit/(Loss) before tax (V+VI)	2,122	708	1,542	2,830	(4,891)	5,374
VIII.	Tax expense						
	(1) Current tax			-		F 4.10	- ·
	(2) Deferred tax	36	280	424	316	(1,142)	1,251
IX	Profit /(Loss) for the period from continuing Operations (VII-VIII)	2,086	428	1,118	2,514	(3,749)	4,123
	Profit /(Loss) for the period from discontinuing Operations						
X			-	_			
XI	Tax Expenses of discontinued Operations Profit /(Loss) for the period from discontinued Operations after		-				
XII	Tax			-			-
XIII	Profit /(Loss) for the period (IX+XII)	2,086	428	1,118	2,514	(3,749)	4,123
XIV	Other comprehensive Income						
	i. Items that will not be reclassified to Profit & Loss		- "	1,735		1,735	2,771
				1,060	454	1,060	669
	ii. Remeasurement of defined benefit plan	454	-	1,060	454	1,000	307
	Total comprehensive Income for the period (XIII+XIV) (Comprising						
XV	of profit (Loss) and Other Comprehensive Income for the period)	2,540	428	3,913	2,968	(954)	7,563
	Reserves excluding Revaluation Reserves as per balance sheet of						72,362
XVI	Previous Accounting Year	7	-		•	-	72,302
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	64,707
XVIII	Earnings per equity share of Rs 10 each (not Annualised)						
AVIII		0.32	0.07	0.17	0.39	(0.58)	0.64
	(1) Basic -Rs	0.32	0.07	0.17	0.39	(0.58)	. 0.64

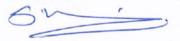




CIN: L24129KL1943GOI000371 Website: http://www.fact.co.in

CONSOLIDATED UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

Particulars	Quarter ended			Period ended		Year ended	
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1.Segment Revenue				2 // 702	2 02 705	4,03,580	
a)Fertiliser:-	1,62,816	1,03,966	1,45,111	2,66,782	2,03,795		
b)Petrochemical:-			9	-	1,658	1,68	
c)Unallocated:-	776	983	515	1,759	868	2,68	
Less: Inter Segment Revenue	324	387	415	711	684	1,29	
Gross sales/Income from Operations	1,63,268	1,04,562	1,45,220	2,67,830	2,05,637	4,06,64	
2.Segment Results							
Profit (+) / Loss (-) before tax and Finance cost a)Fertiliser:-	4,565	3,417	3,992	7,982	934	39,11	
b)Petrochemical:-	(1,294)	(1,726)	(1,056)	(3,020)	(2,853)	(4,74	
c)Unallocated:-	(4)	(26)	(65)	(30)	(267)	(25,57	
Total	3,267	1,665	2,871	4,932	(2,186)	8,80	
Less		Maria Territoria	*				
i.Finance cost	6,186	6,174	6,137	12,360	12,341	24,55	
ii.Other un-allocable expenditure-net of un-allocable income	(247)	(322)	(348)	(569)	(500)	(1,03	
Add	4,794	4,895	4,460	9,689	9,137	20,09	
ii) Interest Income Total Profit/(Loss) Before Tax	2,122	708	1,542	2,830	(4,891)	5,37	
3a. SEGMENT ASSETS	As on 30.09.2025	As on 30.06.2025	As on 30.09.2024	As on 30.09.2025	As on 30.09.2024	As on 31.03.2025	
a)Fertiliser	4,76,924	4,84,304	4,15,068	4,76,924	4,15,068	4,60,99	
b)Petrochemical	17,685	17,897	26,967	17,685	26,967	18,80	
c) Others	1,48,800	1,00,797	99,070	1,48,800	99,070	96,71	
	6,43,409	6,02,998	5,41,105	6,43,409	5,41,105	5,76,51	
Bb. SEGMENT LIABILITIES							
a)Fertiliser	1,34,278	99,579	68,494	1,34,278	68,494	83,02	
b)Petrochemical	3,703	2,075	3,749	3,703	3,749	1,81	
c) Others	3,92,221	3,86,841	3,67,081	3,92,221	3,67,081	3,76,23	
	5,30,202	4,88,495	4,39,324	5,30,202	4,39,324	4,61,06	
C.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - S	EGMENT LIABILITIE	S)		10.00			
a)Fertiliser	3,42,646	3,84,725	3,46,574	3,42,646	3,46,574	3,77,97	
b)Petrochemical	13,982	15,822	23,218	13,982	23,218	16,99	
c) Others	(2,43,421)	(2,86,044)	(2,68,011)	(2,43,421)	(2,68,011)	(2,79,51)	
Fotal	1,13,207	1,14,503	1,01,781	1,13,207	1,01,781	1,15,44	



एस शक्तिमणी / S. SAKTHIMANI

निदेशक (वित्त) / DIRECTOR (FINANCE)
दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / UDYOGAMANDAL - 683 501
कोच्ची / KOCHI, केरल / KERALA, भारत / INDIA



CIN: L24129KL1943GOI000371

Website: http://www.fact.co.in Statement of Assets and Liabilities (Consolidated) as at 30th September 2025

(Rs.Lakh)

		(Rs.Lakh)	
Particulars	As at 30.09.2025	As at 31.03.2025	
- 1, 20 TO AND THE PER PER PER PER PER PER PER PER PER PE	Unaudited	Audited	
ASSETS			
NON CURRENT ASSETS			
Property, Plant and Equipment	91774.69	91988.	
Capital Work in Progress	24306.43	21626.	
Investment Property	5.77	5.1	
	3020.95	3086.	
Right-of-use assets	12.88	16.	
Other Intangible Assets			
Investments in Joint Ventures			
Financial Assets	15807.29	15807.	
Other Investments	51796.56	1650.	
Other Financial Assets		7391.	
Deferred Tax Asset	7075.72		
Other Non Current Assets	2597.01	2631.	
	196397.30	144204.	
CURRENT ASSETS	and the second s		
Inventories	121765.67	94502.	
Financial Assets			
Trade Receivables	56126.95	28347.	
Cash and Cash equivalents	33693.49	21833.	
Other Bank Balances	188548.61	255902.	
Other Financial Assets	39029.74	25254.2	
Current Tax Assets	181.92	128.6	
	27906.68	23900.2	
Other current Assets	467253.06	449869.8	
Non-current Assets held for Disposal	4065.02	4065.0	
TOTAL ASSETS	667715.38	598138.9	
EQUITY AND LIABILITIES			
EQUITY			
Equity Share Capital	64707.20	64707.2	
Other Equity	72806.49	72362.4	
	137513.69	137069.	
LIABILITIES			
NON CURRENT-LIABILITIES			
Financial Liabilities			
Borrowings	10000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000		
Lease Liabilities	3078.13	3117.0	
Other Financial Liabilities	27,10	27.	
Provisions	13769.07	14501.	
Other Non Current Liabilities	743.72	843.	
other Non Current Elabitities	17618.02	18489.	
CURRENT LIABILITIES			
Financial Liabilities			
	380244.93	368261.	
Borrowings	329.26	297.	
Lease Liabilities	327.20	2	
Trade Payables	54.93	438.	
(i) Dues to Micro, Small & Medium Enterprises	93468.83	46268.	
(ii) Dues to Others		18795.	
Other Financial Liabilities	19576.58		
Other Current Liabilities	16122.05	6065.	
Provisions	2787.09	2453.	
	512583.67	442579.	
TOTAL EQUITY AND LIABILITIES	667715.38	598138.9	





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

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

Sl.no	Particulars	Half Year Ended 30.09.2025 Unaudited	Half Year Ended 30.09.2024 Unaudited
Α	Cash flow From Operating Activities		
	Not Duelit / (Local hafare Tay	2830.00	(4890.86)
	Net Profit / (Loss) before Tax Adjustments for:		
	Depreciation/Impairment Loss on Property, Plant & Equipment and Intangible		
	Assets	1463.58	1175.95
	Exceptional Items		(824.66)
	(Profit) / Loss on Sale of Property, Plant and Equipment	(20.46)	0.03
	Interest Income	(9558.45)	(9093.05)
	Dividend Income	(130.70)	(43.74)
	Interest and Finance Charges	12360.47	12341.06
	Rental Income from Investment Property	(62.36)	(62.36)
	Provision for Doubtful Trade Receivables		0.01
	Provision for Bad / Doubtful Advances		0.11
	Provision for Obsolescence		172.94
	Amortisation of Deferred Government Grants	(0.47)	(0.47)
		55.39	1226.52
	Change in Provision	(0.79)	(28.41)
	Adjustment for Non Cash Items	6936.21	(26.93)
	Operating Profit before Working Capital Changes	0/30.21	(20172)
	Adjustment for :		
	Inventories	(27263.34)	41657.05
	Trade Receivables	(27779.34)	(12959.42)
	Other Current Assets	(4006.39)	(3107.02)
	Other Financial Assets	(17150.02)	(14579.47) (26368.20)
	Trade Payables	46816.97 8276.95	4423.50
	Other liabilities	(21105.17)	(10933.56)
	Cash Generation from Operations	(14168.96)	(10960.49)
		(53.24)	(65.13)
	(Direct Tax Paid) / Refund received Net Cash from Operating Activities	(53.24) (14222.20)	(11025.62)
	Net Cash from Operating Activities		
В	Cash Flow from Investing Activities		
	Additions to Property, Plant & Equipment/ CWIP/ Intangible Assets	(3852.65)	(6667.19)
	Proceeds from the sale of Property, plant and equipment	27.91	1.05
	(Investment in)/Withdrawal of Bank deposits	17214.06	(18078.58)
	Interest Received	12927.70	11337.98
	Dividend Received	130.70	43.74
	Capital Advances Recovered/(Paid)	34.50	
	Net Cash from Investing Activities	26482.22	(13363.00)
С	Cash Flow from Financing Activities		
	Dividend Paid (net of unclaimed)	0.22	
	Repayment of Lease Liabilities	(156.66)	(158.48)
	Interest Paid	(243.76)	(383.00)
	Net Cash from Financing Activities	(400.20)	(541.48)
	Net increase in Cash and Cash Equivalents (A+B+C)	11859.82	(24930.10)
	Cash and Cash Equivalents as at 1st April (Opening Balance)	21833.67	43566.83
		33693.49	18636.73
	Cash and Cash Equivalent as at 30th September (Closing Balance)	33073,47	10030.73
	Closing Cash and Cash Equivalents		
	Represented By : Cash on hand	2.63	2.58
	Balances with banks	4764.45	11557.86
	Deposit with Bank (less than 3 month maturity)	28914.89	7075.31
	Interest accrued	11.52	0.98
	Total	33693.49	18636.73

Rs. in lakh

S Sakthirpani Director माण्या का Shaka HIMANI Whole-time Director निदेशक (वित्त) / DIRECTOR (FINANCE)

दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED उद्योगमंडल / UDYOGAMANDAL - 683 501 कोच्ची / KOCHI, केरल / KERALA, भारत / INDIA



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

CONSOLIDATED UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025.

Notes:

- 1. These results have been approved by the Board of Directors in the meeting held on 31st October, 2025.
- 2. Auditors have given an unmodified opinion on the financial results of the Company for the quarter and half year ended 30th September, 2025.
- 3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on 30th September, 2025 is recognized on 95% recoverability basis.
- 4. 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. National Company Law Tribunal (NCLT), Kochi Bench, vide its order dated 26.09.2025 approved a Resolution Plan as per which the entire paid-up share capital of FRBL stands cancelled. It proposes to allocate 2,50,000 equity shares of Rs 10/- each to FACT. Being related party, the plan does not propose any payment to FACT. The Company has filed an appeal against the aforesaid NCLT order.
- 5. 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.
- 6. 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.
- 7. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

Kochi

Date: 31.10.2025

S Sakthimani

Director (Finance) & Chief Financial Officer

Whole-time Director एस शक्तिमणी / S. SAKTHIMANI

निदेशक (वित्त) / DIRECTOR (FINANCE)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावनकोर लि**मिटेड** THE FERTILISERS AND CHEMICALS TRAVANCORE LIMI**TED** उद्योगमंडल / UDYOGAMANDAL - 683 501

कोच्ची / KOCHI, केरल / KERALA, भारत / INDIA