G. Venugopal Kamath & Co.
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

KOCHI-11

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

G VENUGOPAL KAMATH & CO * CHARTERED ACCOUNTANTS * KOCHI-11

CA Ravinath R Pai
Partner
Membership No 226547
UDIN - 25226547BMGPDB1493
Place: Kochi
Date :31/10/2025

FACT
PIONEERS IN PROGRESS

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

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

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

Rs. in lakh

	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
I.	Revenue from operations	1,62,930	1,04,277	1,44,863	2,67,207	2,04,821	4,05,091
II.	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						
	(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 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
V.	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	-	-	-	-	-	-
	(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	-	-	-	-	-	-
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)	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
	ii. Remeasurement of defined benefit plan	454	-	1,060	454	1,060	669
XV	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	2,540	428	3,913	2,968	(954)	7,563
XVI	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	-	-	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 Annualised)						
	(1) Basic -Rs	0.32	0.07	0.17	0.39	(0.58)	0.64
	(2) Diluted -Rs	0.32	0.07	0.17	0.39	(0.58)	0.64

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

FACT
PIONEERS IN PROGRESS

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.

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

(Rs.in Lakh)

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						
a)Fertiliser:-	1,62,816	1,03,966	1,45,111	2,66,782	2,03,795	4,03,580
b)Petrochemical:-	-	-	9	-	1,658	1,681
c)Unallocated:-	776	983	515	1,759	868	2,683
Less: Inter Segment Revenue	324	387	415	711	684	1,299
Gross sales/Income from Operations	1,63,268	1,04,562	1,45,220	2,67,830	2,05,637	4,06,645
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a)Fertiliser:-	4,565	3,417	3,992	7,982.0	934	39,113
b)Petrochemical:-	(1,294)	(1,726)	(1,056)	(3,020.00)	(2,853)	(4,741)
c)Unallocated:-	(4)	(26)	(65)	(30.00)	(267)	(25,572)
Total	3,267	1,665	2,871	4,932.00	(2,186)	8,800
Less						
i.Finance cost	6,186	6,174	6,137	12,360.00	12,341	24,554
ii.Other un-allocable expenditure-net of un-allocable income	(247)	(322)	(348)	(569.00)	(500)	(1,037)
Add						
iii) Interest/Dividend Income	4,794	4,895	4,460	9,689.00	9,137	20,091
Total Profit/(Loss) Before Tax	**2,122**	708	**1,542**	2,830	**(4,891)**	**5,374**
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	4,60,992
b)Petrochemical	17,685	17,897	26,967	17,685	26,967	18,807
c) Others	1,48,800	1,00,797	99,070	1,48,800	99,070	96,713
	6,43,409	6,02,998	5,41,105	6,43,409	5,41,105	5,76,512
3b. SEGMENT LIABILITIES						
a)Fertiliser	1,34,278	99,579	68,494	1,34,278	68,494	83,020
b)Petrochemical	3,703	2,075	3,749	3,703	3,749	1,817
c) Others	3,92,221	3,86,841	3,67,081	3,92,221	3,67,081	3,76,232
	5,30,202	4,88,495	4,39,324	5,30,202	4,39,324	4,61,069
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a)Fertiliser	3,42,646	3,84,725	3,46,574	3,42,646	3,46,574	3,77,972
b)Petrochemical	13,982	15,822	23,218	13,982	23,218	16,990
c) Others	(2,43,421)	(2,86,044)	(2,68,011)	(2,43,421)	(2,68,011)	(2,79,519)
Total	1,13,207	1,14,503	1,01,781	1,13,207	1,01,781	1,15,443

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

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

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
	Unaudited	Audited
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	91774.69	91988.35
Capital Work in Progress	24306.43	21626.40
Investment Property	5.77	5.77
Right-of-use assets	3020.95	3086.22
Other Intangible Assets	12.88	16.04
Financial Assets		
Investments		
(i) Investments in Joint Ventures	-	-
(ii) Other Investments	15807.29	15807.29
Other Financial Assets	51796.56	1650.97
Deferred Tax Asset	7075.72	7391.55
Other Non Current Assets	2597.01	2631.51
	196397.30	144204.10
CURRENT ASSETS		
Inventories	121765.67	94502.33
Financial Assets		
Trade Receivables	56126.95	28347.61
Cash and Cash equivalents	33693.49	21833.67
Other Bank Balances	188548.61	255902.95
Other Financial Assets	39029.74	25254.28
Current Tax Assets	181.92	128.68
Other current Assets	27906.68	23900.29
	467253.06	449869.81
Non-current Assets held for Disposal	4065.02	4065.02
TOTAL ASSETS	667715.38	598138.93
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	64707.20	64707.20
Other Equity	72806.49	72362.48
	137513.69	137069.68
LIABILITIES		
NON CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	-	-
Lease Liabilities	3078.13	3117.06
Other Financial Liabilities	27.10	27.88
Provisions	13769.07	14501.45
Other Non Current Liabilities	743.72	843.04
	17618.02	18489.43
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	380244.93	368261.40
Lease Liabilities	329.26	297.51
Trade Payables		
(i) Dues to Micro,Small & Medium Enterprises	54.93	438.76
(ii) Dues to Others	93468.83	46268.03
Other Financial Liabilities	19576.58	18795.78
Other Current Liabilities	16122.05	6065.13
Provisions	2787.09	2453.21
	512583.67	442579.82
TOTAL EQUITY AND LIABILITIES	667715.38	598138.93

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

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

FACT

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.
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**		
	Net Profit / (Loss) before Tax	2830.00	(4890.86)
	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)
	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
		(21105.17)	(10933.56)
	Cash Generation from Operations	(14168.96)	(10960.49)
	(Direct Tax Paid)/ Refund received	(53.24)	(65.13)
	Net Cash from Operating Activities	(14222.20)	(11025.62)
B	**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)
C	**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
	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

एस शक्तिमणी / S. SAKTHIMANI
Director (Finance) & Chief Financial Officer
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

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

5. 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

Director (Finance) & Chief Financial Officer

एस शक्तिमणी / S. SAKTHIMANI
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

Kochi
Date: 31.10.2025

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.

G. VENUGOPAL KAMATH & CO. KOCHI-11 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.

6. 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

G VENUGOPAL KAMATH & CO KOCHI-11 CHARTERED ACCOUNTANTS

CA Ravinath R Pai
Partner
Membership No 226547
UDIN -25226547BMGPOC4505
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

Branches : Aluva, Cherthala, N. Paravur

FACT
PIONEERS IN PROGRESS

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

Rs. In lakh

	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
I.	Revenue from operations	1,62,930	1,04,277	1,44,863	2,67,207	2,04,821	4,05,091
II.	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
IV.	Expenses						
	(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 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
	Total expenses	1,65,940	1,08,748	1,48,137	2,74,688	2,20,490	4,23,823
V.	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	-	-	-	-	-	-
	(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	-	-	-	-	-	-
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)	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
	ii. Remeasurement of defined benefit plan	454	-	1,060	454	1,060	669
XV	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	2,540	428	3,913	2,968	(954)	7,563
XVI	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	-	-	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 Annualised)						
	(1) Basic -Rs	0.32	0.07	0.17	0.39	(0.58)	0.64
	(2) Diluted -Rs	0.32	0.07	0.17	0.39	(0.58)	0.64

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

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

(Rs.in Lakh)

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						
a)Fertiliser:-	1,62,816	1,03,966	1,45,111	2,66,782	2,03,795	4,03,580
b)Petrochemical:-	-	-	9	-	1,658	1,681
c)Unallocated:-	776	983	515	1,759	868	2,683
Less: Inter Segment Revenue	324	387	415	711	684	1,299
Gross sales/Income from Operations	1,63,268	1,04,562	1,45,220	2,67,830	2,05,637	4,06,645
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a)Fertiliser:-	4,565	3,417	3,992	7,982	934	39,113
b)Petrochemical:-	(1,294)	(1,726)	(1,056)	(3,020)	(2,853)	(4,741)
c)Unallocated:-	(4)	(26)	(65)	(30)	(267)	(25,572)
Total	3,267	1,665	2,871	4,932	(2,186)	8,800
Less						
i.Finance cost	6,186	6,174	6,137	12,360	12,341	24,554
ii.Other un-allocable expenditure-net of un-allocable income	(247)	(322)	(348)	(569)	(500)	(1,037)
Add						
iii) Interest Income	4,794	4,895	4,460	9,689	9,137	20,091
Total Profit/(Loss) Before Tax	2,122	708	1,542	2,830	(4,891)	5,374
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	4,60,992
b)Petrochemical	17,685	17,897	26,967	17,685	26,967	18,807
c) Others	1,48,800	1,00,797	99,070	1,48,800	99,070	96,713
	6,43,409	6,02,998	5,41,105	6,43,409	5,41,105	5,76,512
3b. SEGMENT LIABILITIES						
a)Fertiliser	1,34,278	99,579	68,494	1,34,278	68,494	83,020
b)Petrochemical	3,703	2,075	3,749	3,703	3,749	1,817
c) Others	3,92,221	3,86,841	3,67,081	3,92,221	3,67,081	3,76,232
	5,30,202	4,88,495	4,39,324	5,30,202	4,39,324	4,61,069
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a)Fertiliser	3,42,646	3,84,725	3,46,574	3,42,646	3,46,574	3,77,972
b)Petrochemical	13,982	15,822	23,218	13,982	23,218	16,990
c) Others	(2,43,421)	(2,86,044)	(2,68,011)	(2,43,421)	(2,68,011)	(2,79,519)
Total	1,13,207	1,14,503	1,01,781	1,13,207	1,01,781	1,15,443

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

एस शक्तिमणी / S. SAKTHIMANI
निदेशक (वित्त) / DIRECTOR (FINANCE)
दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड
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FACT

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
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Statement of Assets and Liabilities (Consolidated) as at 30th September 2025

(Rs.Lakh)

Particulars	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	91774.69	91988.35
Capital Work in Progress	24306.43	21626.40
Investment Property	5.77	5.77
Right-of-use assets	3020.95	3086.22
Other Intangible Assets	12.88	16.04
Investments in Joint Ventures	-	-
Financial Assets		
Other Investments	15807.29	15807.29
Other Financial Assets	51796.56	1650.97
Deferred Tax Asset	7075.72	7391.55
Other Non Current Assets	2597.01	2631.51
	196397.30	144204.10
CURRENT ASSETS		
Inventories	121765.67	94502.33
Financial Assets		
Trade Receivables	56126.95	28347.61
Cash and Cash equivalents	33693.49	21833.67
Other Bank Balances	188548.61	255902.95
Other Financial Assets	39029.74	25254.28
Current Tax Assets	181.92	128.68
Other current Assets	27906.68	23900.29
	467253.06	449869.81
Non-current Assets held for Disposal	4065.02	4065.02
TOTAL ASSETS	667715.38	598138.93
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	64707.20	64707.20
Other Equity	72806.49	72362.48
	137513.69	137069.68
LIABILITIES		
NON CURRENT-LIABILITIES		
Financial Liabilities		
Borrowings	-	-
Lease Liabilities	3078.13	3117.06
Other Financial Liabilities	27.10	27.88
Provisions	13769.07	14501.45
Other Non Current Liabilities	743.72	843.04
	17618.02	18489.43
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	380244.93	368261.40
Lease Liabilities	329.26	297.51
Trade Payables		
(i) Dues to Micro,Small & Medium Enterprises	54.93	438.76
(ii) Dues to Others	93468.83	46268.03
Other Financial Liabilities	19576.58	18795.78
Other Current Liabilities	16122.05	6065.13
Provisions	2787.09	2453.21
	512583.67	442579.82
TOTAL EQUITY AND LIABILITIES	667715.38	598138.93

S.Sakthimani
Director (Finance) & Chief Financial Officer
Whole-time Director

एस शक्तिमणी / S. SAKTHIMANI
निदेशक (वित्त) / DIRECTOR (FINANCE)
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CONSOLIDATED CASH FLOW STATEMENT FOR THE 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**		
	Net Profit / (Loss) before Tax	2830.00	(4890.86)
	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)
	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
		(21105.17)	(10933.56)
	Cash Generation from Operations	(14168.96)	(10960.49)
	(Direct Tax Paid)/ Refund received	(53.24)	(65.13)
	Net Cash from Operating Activities	(14222.20)	(11025.62)
B	**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)
C	**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
	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

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

एस. शक्तिमणि / S. SAKTHIMANI
निदेशक (वित्त) / DIRECTOR (FINANCE)
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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.

S Sakthimani

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

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Kochi
Date: 31.10.2025