

Independent Auditors' Review Report on the Unaudited Financial Results for the quarter ended 30th June, 2026 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 financial results of **The Fertilisers and Chemicals Travancore Limited** ("the company") for the quarter ended 30th June, 2026 ("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 financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid 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.

Emphasis of Matter

We draw attention to Note No. 4 of the unaudited financial results for the quarter ended 30th June, 2026 regarding temporary shut down of certain manufacturing plants of the Company due to disruptions arising from the ongoing geopolitical situation in West Asia affecting the availability of key raw materials.

Our opinion is not modified in respect of the above

For **G Venugopal Kamath & Co**
Chartered Accountants
Firm Regn No. 004674S



CA Vasanth V Kamath

Partner

Membership No: 230826

UDIN - 2623082626X1BS6043

Place: Kochi

Date: 14-08-2026



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

		Rs. in lakh			
	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from operations	1,25,340	1,48,385	1,04,277	5,72,376
II.	Other income	3,400	3,400	5,179	17,632
III.	Total income(I+II)	1,28,740	1,51,785	1,09,456	5,90,008
	Expenses				
	(a) Cost of materials consumed	86,129	99,330	60,210	3,44,243
	(b) Purchases of stock-in-trade	50,884	301	33,149	1,19,227
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(36,800)	13,083	(17,565)	(17,994)
	(d) Employee benefits expense	7,577	7,445	7,412	29,937
	(e) Finance costs	6,198	6,431	6,174	24,973
	(f) Depreciation and amortization expense	672	1,249	695	3,570
	(g) Other expenses	20,530	23,361	18,673	90,043
IV.	Total expenses	1,35,190	1,51,200	1,08,748	5,93,999
V.	Profit / (Loss) before exceptional items and tax (III-IV)	(6,450)	585	708	(3,991)
VI.	Exceptional items (Income / (Expenses))	-	-	-	-
VII.	Profit/(Loss) before tax (V+VI)	(6,450)	585	708	(3,991)
VIII.	Tax expense				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	(256)	269	280	(31)
IX.	Profit / (Loss) for the period from continuing Operations (VII-VIII)	(6,194)	316	428	(3,960)
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)	(6,194)	316	428	(3,960)
XIV.	Other comprehensive Income				
	i. Items that will not be reclassified to Profit & Loss	-	2,735	-	2,735
	ii. Remeasurement of defined benefit plan	-	1,258	-	1,712
XV.	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	(6,194)	4,309	428	*487
XVI.	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	70,325
XVII.	Paid-up Equity Share Capital (Face Value of the Share is Rs. 10 per Share)	64,707	64,707	64,707	64,707
XVIII.	Earnings per equity share of Rs 10 each (not Annualised)				
	(1) Basic -Rs	(0.96)	0.05	0.07	(0.61)
	(2) Diluted -Rs	(0.96)	0.05	0.07	(0.61)

प्रादीप कुमार सी / PRADEEP KUMAR C.
महाप्रबंधक (निगम वित्त)
GENERAL MANAGER (CORPORATE FINANCE)
दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / UDYOGAMANDAL - 683 501, कोच्ची / KOCHI
केरल / KERALA, भारत / INDIA

एस शक्तिमणि / S SAKTHIMAN!
अध्यक्ष एवं प्रबंध निदेशक / Chairman & Managing Director
दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / Udyogamandal, कोच्ची
Kochi, केरल / Kerala - 683 501



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

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

UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE 2026

Particulars	Quarter ended			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
a) Fertiliser:-	1,25,612	1,47,706	1,03,966	5,71,113
b) Petrochemical:-	-	(3)	-	31
c) Unallocated:-	516	1,443	983	3,948
Less: Inter Segment Revenue	470	387	387	1,516
Gross sales/Income from Operations	1,25,658	1,48,759	1,04,562	5,73,576
2. Segment Results				
Profit (+) / Loss (-) before tax and Finance cost				
a) Fertiliser:-	(3,260)	29,801	3,417	33,860
b) Petrochemical:-	(207)	162	(1,726)	(4,176)
c) Unallocated:-	(184)	(26,304)	(26)	(26,333)
Total	(3,651)	3,659	1,665	3,351
Less:				
i. Finance cost	6,198	6,431	6,174	24,973
ii. Other un-allocable expenditure-net of un-allocable income	(318)	(331)	(322)	(1,199)
Add				
iii) Interest/Dividend Income	3,081	3,026	4,895	16,432
Total Profit/(Loss) Before Tax	(6,450)	585	708	(3,991)
3a. SEGMENT ASSETS	As on 30.06.2026	As on 31.03.2026	As on 30.06.2025	As on 31.03.2026
a) Fertiliser	5,23,269	4,30,830	4,84,304	4,30,830
b) Petrochemical	17,890	18,046	17,897	18,046
c) Others	99,528	1,18,476	1,00,797	1,18,476
	6,40,687	5,67,352	6,02,998	5,67,352
3b. SEGMENT LIABILITIES				
a) Fertiliser	1,26,588	59,501	99,579	59,501
b) Petrochemical	2,934	3,158	2,075	3,158
c) Others	4,13,734	3,99,012	3,86,841	3,99,012
	5,43,256	4,61,671	4,88,495	4,61,671
3c. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)				
a) Fertiliser	3,96,681	3,71,329	3,84,725	3,71,329
b) Petrochemical	14,956	14,888	15,822	14,888
c) Others	(3,14,206)	(2,80,536)	(2,86,044)	(2,80,536)
Total	97,431	1,05,681	1,14,503	1,05,681

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

प्रादीप कुमार सी / PRADEEP KUMAR C.

महाप्रबंधक (निगम वित्त)

GENERAL MANAGER (CORPORATE FINANCE)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

उद्योगमंडल / UDYOGAMANDAL - 683 501, कोच्ची / KOCHI

केरल / KERALA, भारत / INDIA

एस शक्तिमणि / S SAKTHIMANI

अध्यक्ष एवं प्रबंध निदेशक / Chairman & Managing Director

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

उद्योगमंडल / Udyogamandal, कोच्ची

Kochi, केरल / Kerala - 683 501



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

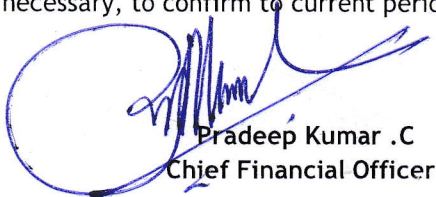
CIN : L24129KL1943GOI000371

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

**UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED
FOR THE QUARTER ENDED 30th JUNE 2026**

Notes:

1. These results have been approved by the Board of Directors in the meeting held on 14th August, 2026.
2. Auditors have given an unmodified opinion on the financial results of the Company for the quarter ended 30th June, 2026.
3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on 30th June, 2026 is recognized on 100% recoverability basis.
4. Subsequent to the end of the reporting period, certain manufacturing plants of the Company are temporarily shut down due to disruptions arising from the ongoing geopolitical situation in West Asia affecting the availability of key raw materials.
5. Discontinuation of Consolidation of Financial Statements of FACT - RCF Building Products Limited (FRBL): The company had fully provided for the value of investment in FRBL in earlier years, owing to the share of losses in FRBL exceeding its interest. Further the Company had discontinued recognising its share of losses in FRBL in accordance with para 38 of Ind AS 28. National Company Law Tribunal (NCLT), Kochi Bench, vide its order dated 26.09.2025 approved a Resolution Plan. Pursuant to the approval of resolution plan, the Company has ceased to have joint control over FRBL. Accordingly, in line with the requirements of Ind AS 111 - Joint Arrangements and Ind AS 28 - Investments in Associates and Joint Ventures, the Company has discontinued consolidation of its interest in FRBL from the financial year 2025-26. The Company has filed an appeal against this NCLT order approving the Resolution Plan and the matter is currently pending adjudication before the National Company Law Appellate Tribunal (NCLAT), Chennai.
6. The above 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.
7. 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.
8. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.



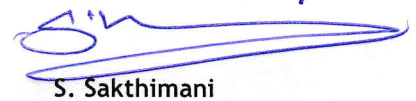
Pradeep Kumar .C
Chief Financial Officer

प्रदीप कुमार सी / PRADEEP KUMAR C.

महाप्रबंधक (निगम वित्त)

GENERAL MANAGER (CORPORATE FINANCE)

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



S. Sakthimani

Chairman & Managing Director and Director (Finance)
Whole-time Director

एस शक्तिमणि / S SAKTHIMANI

अध्यक्ष एवं प्रबंध निदेशक / Chairman & Managing Director

दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / Udyogamandal, कोच्ची
Kochi, केरल / Kerala - 683 501

Kochi,

Date: 14th August, 2026