

K. VENKATACHALAMAIYER &Co.

CHARTERED ACCOUNTANTS

No.30"AADARSH",(FirstFloor),NexttoCA.Institute)
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Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results 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 standalone financial results of **The Fertilisers and Chemicals Travancore Limited** ("the company") for the quarter ended September 30,2022 ("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 the 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 SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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5. We draw attention to the Note #2 During the year 2019-20, company had sold 481.79 acres of Land, as approved by Govt. of India at the rate of Rs. 1 Crore per acre for 150 Acres (in lieu of promise in MOU to accord free hold right over 143.22 acres of lease hold land by the Government of Kerala) and remaining 331.79 acres @ Rs. 2.4758 Crore per acre. Government of Kerala vide order No. GO (MS)No.132/2022/RD dated 17.05.2022, has accorded approval for unconditional assignment of 143.22 acres of land. However, other formalities including survey of the land and issue of Patta/title deed in the name of the Company, is not completed as on 30.09.2022. Hence, the Company continues the classification of the land as lease hold, as on 30.09.2022.

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

For K Venkatachalam Aiyer & Co.

Chartered Accountants

FRN: 004610\$

CA V Ramachandran

Partner

Membership No: 020504 UDIN: 22020504BCUIWN4012

Place: Kochi

Date: November 11, 2022





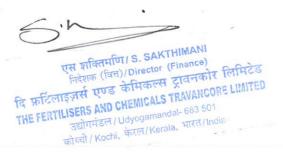
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI. CIN: L24129KL1943GOI000371

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

Rs. in lakhs

	Particulars				Six Mont	he Ended	Year Ended
		30.09.2022	Quarter ended 30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
l.	Revenue from operations	193500	129237	78165	322737	152379	442480
II.	Other income	2536	2276	2654	4812	5057	11769
III.	Total income(I+II)	196036	131513	80819	327549	157436	454245
IV.	Expenses						
	(a) Cost of materials consumed	118457	98361	55175	216818	90684	277086
	(b) Purchases of stock-in-trade	143	84	105	227	248	298
	(c) Changes in inventories of finished goods, work-				-		
	in-progress and stock-in-trade		22226	6121	-10034	3825	657
		12292	-22326	-6131	13559	11083	23176
	(d) Employee benefits expense	7695	5864	4773		12280	24440
	(e) Finance costs	6247	6156	6157	12403	12280	24440
	(f) Depreciation and amortization expense	694	690	376	1384	1139	2714
		31258	28985	13791	60243	27624	81640
-	(g) Other expenses	176786	117814	74246	294600	146883	41001
	Profit / (Loss) before exceptional items and tax	1,0,00					
V.	(III-IV)	19250	13699	6573	32949	10553	44234
VI.	Exceptional items Expenditure-wage revision arrear (Note 5)	-4790	0	-2928	-4790	-2928	-890
VII.	Profit/(Loss) before tax (V+VI)	14460	13699	3645	28159	7625	3532
VIII.	Tax expense						
• 1111.	(1) Current tax	-	_			-	2
	(2) Deferred tax	-	-	-	<u></u>	-	-
IX	Profit /(Loss) for the period from continuing Operations (VII-VIII)	14460	13699	3645	28159	7625	3532
1/	Profit /(Loss) for the period from discontinuing						
Χ	Operations	-	-	-	-	-	-
1000	Climbian donomican	_		_	_	-	-
XI	Tax Expenses of discontinued Operations		15				
	Profit /(Loss) for the period from discontinued	_	_	-	-	-	-
XII	Operations after Tax	14460	13699	3645	28159	7625	35328
XIII	Profit /(Loss) for the period (IX+XII)	24100					
XIV	Other comprehensive Income i. Items that will not be reclassified to Profit &						
	Loss	1357	0	-23	1357	-23	116
	ii. Remeasurement of defined benefit plan						
		2	-	-	-	-	448
	Total comprehensive Income for the period						
	(XIII+XIV) (Comprising of profit (Loss) and Other	15817	13699	3622	29516	7602	3693
XV	Comprehensive Income for the period)	15617	13033				
XVI	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year			-	-	-	(45,769
	Paid-up Equity Share Capital (Face Value of the						
XVII	Share is Rs. 10 per Share)	64707	64707	64707	64707	64707	6470
XVIII	Earnings per equity share of Rs 10 each (not Annualised)					1.10	5.46
	(1) Basic -Rs	2.23	2.12	0.56	4.35	1.18	
	(2) Diluted -Rs	2.23	2.12	0.56	4.35	1.18	5.46





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

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STANDALONE UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAF ENDED 30TH SEPTEMBER 2022

	-	JED SOTH SET TEN				(Rs.in Lak
Particulars		Quarter ended		Six Mo	onths Ended	Year Ended
2	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.Segment Revenue						
a)Fertiliser:-	179279	106861	76311	286140	150636	40269
				27025	2155	4093
b)Petrochemical:-	14518	22517	2152	37035	2155	4033
	405	513	47	1008	227	312
c)Unallocated:-	495	515	7/	1000		
Later Command Parameter	406	433	-27	839	34	149
Less: Inter Segment Revenue	193886	129458	78537	323344	152984	44525
Gross sales/Income from Operations	193880	125450	, 5557		2 1 16	
2.5						
2.Segment Results Profit (+) / Loss (-) before tax and Finance cost				-		000
a)Fertiliser:-	24987	21264	8641	46251	18737	8684
71 1			424	5050	-1512	-146
b)Petrochemical:-	-3446	-2513	-424	-5959	-1312	140.
	50	-10	-27	-60	34	-2240
c)Unallocated:-	-50 21491	18741	8190	40232	17259	4982
Total	21491	18741	0150	,,,,,		
Less						
i.Finance cost	6247	6156	6157	12403	12280	2444
ii.Other un-allocable expenditure-net of un-allocable income	2933	941	670	3874	1806	-95
Add				4204	4452	899
iii) Interest Income	2149	2055	2282	4204	7625	3532
Total Profit/(Loss) Before Tax	14460	13699	3645	28159	7623	333
				As on		
a crontally accept	As on 30.09.2022	As on 30.06.2022	As on 30.09.2021	30.09.2022	As on 30.09.2021	As on 31.03.2022
3a. SEGMENT ASSETS	383993	374380	336064	383993	336064	3651
a)Fertiliser b)Petrochemical	75116	58436	22023	75116	22023	269
c) Others	24517	32406	16112	24517	16112	295
c) Others	483626	465222	374199	483626	374199	4216.
3b. SEGMENT LIABILITIES						4277
a)Fertiliser	210654				364525	1377
b)Petrochemical	37287	36715			5709	125
c) Others	192974	211746		192974	15254	2557
	440915	436416	385488	440915	385488	4060
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS	- SEGMENT LIABILITI	ES)		470555	20464	2273
a)Fertiliser	173339	186425		173339	-28461	143
b)Petrochemical	37829				16314 858	-2262
c) Others	-168457				-11289	155
Total Segment results are prepared based on the method consistently follower	42711	28806	-11289	42711	-11289	133.

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एस शक्तिमणि/S. SAKTHIMANI निदेशक (वित्त)/Director (Finance) दि फ़र्टिलाइज़र्स एण्ड केसिकल्स 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 2022.

Notes:

 These results have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 11th November, 2022

2. During the year 2019-20, company had sold 481.79 acres of Land, as approved by Govt. of India at the rate of ₹ 1 Crore per acre for 150 Acres (in lieu of promise in MOU to accord free hold right over 143.22 acres of lease hold land by the Government of Kerala) and remaining 331.79 acres @ ₹ 2.4758 Crore per acre. Government of Kerala vide order No.GO(MS)No.132/2022/RD dated 17.05.2022, has accorded approval for unconditional assignment of 143.22 acres of land. However, other formalities including survey of the land and issue of Patta/title deed in the name of the Company, is not completed as on 30.09.2022. Hence, the Company continues the classification of the land as lease hold, as on 30.09.2022.

 Recognition of the company's share of profit/loss in its Joint Ventures: As the company has fully provided the value of investment in FACT – RCF Building Products Limited, separate recognition of its share of losses is not required now.

4. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on September 30, 2022 is recognized on 70% recoverability basis on account of limited validity period of existing subsidy rates.

5. The liability on account of implementation of 2017 pay revision for the Board level, below Board level, Non-Unionised supervisors and workmen of the Company for the period April 2021 to September 2022 have been provided in the books of accounts. Liability on account of previous year (2021-22) is categorized under exceptional item.

6. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

Kochi

Date: 11.11.2022

S Sakthimani

Director (Finance) & Chief Financial Officer

एस शक्तिमणि/ S. SAKTHIMANI निदेशक (वित्त)/Director (Finance) दि फ़र्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेक THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED



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

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Statement of Assets and Liabilities (Standalone) as at 30th September 2022

(Rs.Lakh)

	T T	(Rs.Lakh)	
Particulars	As at 30.09.2022	As at 31.03.2022 Audited	
	Ollaudited	Addited	
ASSETS			
NON CURRENT ASSETS	00.450	30.18	
Property, Plant and Equipment	29,150		
Capital Work in Progress	6,773	4,40	
Investment Property	6		
Right-of-use assets	3,183	3,25	
Other Intangible Assets	57	7	
outer management of the control of t			
Financial Assets	1		
Investments	1		
(i) Investments in Associates & Joint ventures	408	40	
(ii) Other Investments	10,738	9,38	
Loans	3		
Other Financial Assets	4,859	92	
Other Non Current Assets	-	-	
	55,177	48,65	
CURRENT ASSETS			
		00.40	
Inventories	89,628	66,18	
Financial Assets			
Trade Receivables	86,585	17,52	
Cash and Cash equivalents	6,881	18,20	
Other Bank Balances	1,66,971	1,69,44	
Other Financial Assets	24,559	55,45	
	394	23	
Current Tax Assets	56,140	46,26	
Other current Assets	4,31,157	3,73,30	
Non-current Assets held for Disposal	4,065	4,06	
TOTAL ASSETS	4,90,399	4,26,02	
EQUITY AND LIABILITIES			
EQUITY			
Equity Share Capital	64,707	64,70	
	(16,244)	(45,77	
Other Equity	48,463	18,93	
LIABILITIES	75,135		
NON CURRENT LIABILITIES			
Financial Liabilities	4,000	1.02	
Borrowings	1,020		
Lease Liabilities	2,953	2,96	
Other Financial Liabilities	2,523	2,52	
Provisions	17,312	18,14	
Other Non Current Liabilities	514	56	
Other Holl Gallett Elabitation	24,322	25,21	
	-		
CURRENT LIABILITIES			
Financial Liabilities	1		
Borrowings	1,78,783	1,79,50	
Lease Liabilities	269	26	
Trade Payables (i) Dues to Micro, Small & Medium Enterprises		40	
	70 007	10 57 60	
(ii) Dues to Others	73,697	57,69	
Other Financial Liabilities	1,53,940	1,34,33	
		5,01	
Other Current Liabilities	5,976	4,94	
Provisions	4,949 4,17,613	3,81,86	
	/ 17613	3.81.80	
	4,90,399	4,26,02	



S Sakthimani Director (Finance) & Chief Financial Officer

एस शक्तिमणि/ S. SAKTHIMANI निदेशक (वित्त)/Director (Finance) वि फ्रिटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED



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 2022

Rs. in lakhs

		Year ended	Year ended
	Particulars	30.09.2022	30.09.2021
Sl.no		Audited	Audited
A Casl	h flow From Operating Activities		
Not	Profit / (Loss) before Tax	28159	7625
	ustments for:		
	Depreciation / Impairment loss on Assets	1384	1138
	Exceptional items	4790	2928
	Interest Income	(4204)	(4452)
		12404	12280
	Interest and Finance Charges	260	44
	Provision for Bad / Doubtful Debts	(240)	(23)
	Provision for Bad / Doubtful Advances	105	89
	Provision for Obsolescence	5	54
1	Expenditure towards Corporate Social Responsibility		(617
	Change in Provision	(831)	
	Adjustment for Non cash items	42	(17
Ope	rating Profit before Working Capital Changes	41873	19049
Adju	ustment for :	(22552)	(10400
1	Inventories	(23553)	(10400
	Trade Receivables	(69322)	(13811
3	Loans		(39
	Other Current Assets	(9632)	(5330
	Other Financial Assets	26077	6548
	Trade Payables	15899	1726
	Other liabilities	3674	123
	otile, nasimila		
		(56857)	(4534
Casl	n Generation from Operations	(14984)	1451
	(Direct Tax Paid)/ Refund received	(161)	(40
	Paid for Corporate Social Responsibility	(5)	(54
Net	Cash from Operating Activities	(15151)	14421
Cas	h Flow from Investing Activities		
	CAMID	(2605)	(4231
	Acquisition of Property, plant and equipment/CWIP	(1460)	(16414
	(Investment in)/Withdrawal of Bank deposits		547
	Interest Received	9025	347
	- 1 6	4960	(15174
Net	Cash from investing Activities	4300	(
	Floridan Financina Activities		
Casi	h Flow from Financing Activities		
	Net Proceeds /(Repayment) of Working capital		
	facilities and short term loans	(719)	
	Interest Paid	(415)	(387
	litterest raid		
Net	Cash from Financing Activities	(1134)	(387
			44440
Net	increase in cash and Cash Equivalent (A+B+C)	(11326)	(1140
0000000	A STATE OF THE STA	18206	17879
Cas	h and Cash Equivalent as at 1st April (Opening Balance)	10200	
Cas	h and Cash Equivalent as at 30th September (Closing Balance)	6881	16739
	sing Cash and Cash Equivalents		
	Represented By :	4.7	10
	Cash on hand	17	
	Balances with banks	1806	3159
	Deposit with Bank (less than 3 month maturity)	5058	13570
	Total	6881	16739

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S Sakthimani

एस शक्तिमणि/ S. SAKTHIMANI निदेशक (बित)/Director (Finance) लाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेश TILISERS AND CHEMICALS TRAVANCORE LIMITE

Director (Finance) & Chief Financial Officer



K. VENKATACHALAM AIYER &Co.

CHARTERED ACCOUNTANTS

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Also at: Bangalore, Delhi, Ernakulam, Kottayam, Kollam & Trivandrum

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results 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") and its share of net profit / (loss) after tax and total comprehensive income / (loss) of its jointly controlled entities (the company and its joint operations / controlled together referred to as "Group") for the quarter ended September 30, 2022 ("the Consolidated Statement"), being submitted by the Parent 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 the 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. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019, dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.
- 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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention to the Note #2 During the year 2019-20, company had sold 481.79 acres of Land, as approved by Govt. of India at the rate of Rs. 1 Crore per acre for 150 Acres (in lieu of promise in MOU to accord free hold right over 143.22 acres of lease hold land by the Government of Kerala) and remaining 331.79 acres @ Rs. 2.4758 Crore per acre. Government of Kerala vide order No.GO(MS)No.132/2022/RD dated 17.05.2022, has accorded approval for unconditional assignment of 143.22 acres of land. However, other formalities including survey of the land and issue of Patta/title deed in the name of the Company, is not completed as on 30.09.2022. Hence, the Company continues the classification of the land as lease hold, as on 30.09.2022.

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

- 7. The accompanying unaudited consolidated statement does not include interim financial results and other financial information of the quarter ended September 30, 2022, in respect of the joint venture/associate viz FACT RCF Building Products Limited and Kerala Enviro Infrastructure Limited due to the reasons stated in Note #3 in respect of the joint venture.
- 8. According to the information and explanations given to us by the Management, these interim financial statements / information / results of the above said joint venture/associate are not material to the Group. Hence the results of operations for the quarter ended September 30, 2022, is considered as NIL for the purpose of consolidation.

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

For K Venkatachalam Aiyer & Co.

Chartered Accountants

FRN: 004610S

CA V Ramachandran

Partner

Membership No: 020504 UDIN: 22020504BCUJIY2435

Place: Kochi

Date: November 11, 2022





THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI. CIN: L24129KL1943GOI000371

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

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

	F		Quarter ended		Six Mont	hs Ended	Year Ended	
	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1.	Revenue from operations	193500	129237	78165	322737	152379	442486	
II.	Other income	2536	2276	2654	4812	5057	1176	
III.	Total income(I+II)	196036	131513	80819	327549	157436	45424	
IV.	Expenses							
0.00	(a) Cost of materials consumed	118457	98361	55175	216818	90684	27708	
	(b) Purchases of stock-in-trade	143	84	105	227	248	29	
	(c) Changes in inventories of finished goods, work-in-							
	progress and stock-in-trade	12292	-22326	-6131	-10034	3825	65	
	(d) Employee benefits expense	7695	5864	4773	13559	11083	2317	
	(e) Finance costs	6247	6156	6157	12403	12280	2444	
	(f) Depreciation and amortization expense	694	690	376	1384	1139	271	
	(g) Other expenses	31258	28985	13791	60243	27624	8164	
	Total expenses	176786	117814	74246	294600	146883	41001	
	Total expenses							
V.	Profit / (Loss) before exceptional items and tax (III-IV)	19250	13699	6573	32949	10553	4423	
	Exceptional items							
	Expenditure-wage revision arrear (Note 5)			(2.020.4.4)	4700	-2928	(8,906	
VI.		-4790	13699	(2,928.14) 3645	-4790 28159	7625	3532	
VII.	Profit/(Loss) before tax (V+VI)	14460	13099	3043	20133	7023		
VIII.	Tax expense							
	(1) Current tax	-	-	-	-	-		
	(2) Deferred tax	-		-	-	-		
	Profit /(Loss) for the period from continuing		42500	3645	28159	7625	3532	
IX	Operations (VII-VIII) Profit /(Loss) for the period from discontinuing	14460	13699	3043	20133	7023	3332	
Х	Operations				-	-	1.50	
	Tax Expenses of discontinued Operations	_		_		-	1.2	
XI	Profit /(Loss) for the period from discontinued		11000					
XII	Operations after Tax			_	-	-		
	Profit /(Loss) for the period (IX+XII)	14460	13699	3645	28159	7625	3532	
XIII	Other comprehensive Income	24400						
XIV	Other comprehensive income				-			
	i. Items that will not be reclassified to Profit & Loss	1357	-	(23)	1357	(23)	1,162	
	ii. Remeasurement of defined benefit plan	-		0		-	44	
	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive							
XV	Income for the period)	15817	13699	3622	29516	7602	3693	
۸V	Reserves excluding Revaluation Reserves as per							
XVI	balance sheet of Previous Accounting Year	-	-	-	0	-	-4576	
	Paid-up Equity Share Capital (Face Value of the Share							
XVII	is Rs. 10 per Share)	64707	64707	64707	64707	64707	6470	
V0 (***	Earnings per equity share of Rs 10 each (not					İ		
XVIII	Annualised)	2.23	2.12	0.56	4.35	1.18	5.46	
	(1) Basic -Rs	2.23	2.12	0.50	4.55	0	5.46	



एस शक्तिमणि / S. SAKTHIMANI निदेशक (बित्त)/Director (Finance)

दि फ्रिटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED



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

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

CONSOLIDATED AUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

(Rs.in Lakh) Year Ended Quarter ended Six Months Ended Particulars 30.09.2021 31.03.2022 30.06.2022 30.09.2021 30.09.2022 30.09.2022 Unaudited Unaudited Audited Unaudited Unaudited Unaudited 1.Segment Revenue 402695 286140 150636 179279 106861 76311 a)Fertiliser:-40931 37035 2155 14518 22517 2152 b)Petrochemical:-1008 227 3122 495 513 47 c)Unallocated:-1495 839 34 406 433 -27 Less: Inter Segment Revenue 445253 78537 323344 152984 193886 129458 Gross sales/Income from Operations 2.Segment Results Profit (+) / Loss (-) before tax and Finance cost 18737 86844 21264 8641 46251 24987 a)Fertiliser:--14613 -424 -5959 -1512 -3446 -2513 b)Petrochemical:--22407 -50 -10 -27 -60 34 c)Unallocated:-8190 40232 17259 49824 18741 21491 Total Less 24441 12403 12280 6157 6247 6156 i. Finance cost ii.Other un-allocable expenditure-net of un-3874 1806 -953 941 670 2933 allocable income Add 8992 4452 2055 2282 4204 2149 iii) Interest Income 28159 7625 35328 13699 3645 14460 Total Profit/(Loss) Before Tax As on As on As on As on As on 31.03.2022 As on 30.06.2022 30.09.2021 30.09.2022 30.09.2021 30.09.2022 3a. SEGMENT ASSETS 336064 365163 374380 336064 383993 383993 a)Fertiliser 22023 26905 22023 75116 58436 75116 b)Petrochemical 29552 24517 16112 32406 16112 24517 c) Others 421620 483626 374199 374199 483626 465222 **3b. SEGMENT LIABILITIES** 137771 187955 364525 210654 364525 210654 a)Fertiliser 12516 5709 37287 5709 37287 36715 b)Petrochemical 255777 15254 211746 15254 192974 192974 c) Others 385488 406064 385488 440915 436416 440915 3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) -28461 227392 -28461 173339 173339 186425 a)Fertiliser 37829 16314 14389 16314 37829 21721 b)Petrochemical 858 -226225 -168457 858 -168457 -179340 c) Others 15556 -11289 28806 -11289 42711 42711 Total

6.2

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

एस शक्तिमणि/ S. SAKTHIMANI निदेशक (बित्त)/Director (Finance) दि फ्रिटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI. CIN: L24129KL1943GOI000371

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CONSOLIDATED AUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022.

Notes:

- These results have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 11th November, 2022
- 2. During the year 2019-20, company had sold 481.79 acres of Land, as approved by Govt. of India at the rate of ₹ 1 Crore per acre for 150 Acres (in lieu of promise in MOU to accord free hold right over 143.22 acres of lease hold land by the Government of Kerala) and remaining 331.79 acres @ ₹ 2.4758 Crore per acre. Government of Kerala vide order No.GO(MS)No.132/2022/RD dated 17.05.2022, has accorded approval for unconditional assignment of 143.22 acres of land. However, other formalities including survey of the land and issue of Patta/title deed in the name of the Company, is not completed as on 30.09.2022. Hence, the Company continues the classification of the land as lease hold, as on 30.09.2022.
- 3. Recognition of the company's share of profit/loss in its Joint Ventures: As the company has fully provided the value of investment in FACT RCF Building Products Limited, separate recognition of its share of losses is not required now.
- 4. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on September 30, 2022 is recognized on 70% recoverability basis on account of limited validity period of existing subsidy rates.
- 5. The liability on account of implementation of 2017 pay revision for the Board level, below Board level, Non-Unionised supervisors and workmen of the Company for the period April 2021 to September 2022 have been provided in the books of accounts. Liability on account of previous year (2021-22) is categorized under exceptional item.
- 6. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

Kochi

Date: 11.11.2022

Director (Finance) & Chief Financial Officer (Finance)

दि फ्रटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCOF SLIMITED



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

CIN: L24129KL1943GOI000371

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Statement of Assets and Liabilities (Consolidated) as at 30th September 2022

(Rs.Lakh)

Particulars	As at 30.09.2022 As at 31.03.20		
	Unaudited	As at 31.03.2022	
	Unaudited	Audited	
ASSETS			
NON CURRENT ASSETS	29,150	30,18	
Property, Plant and Equipment		4,40	
Capital Work in Progress	6,773		
Investment Property	6		
Right-of-use assets	3,183	3,25	
Other Intangible Assets	57	7	
Financial Assets			
Investments			
(i) Investments in Associates & Joint ventures	408	40	
(ii) Other Investments	10,738	9,38	
(ii) Other invocancine	-	-	
Loans	3		
Other Financial Assets	4,859	92	
	1,,500	-	
Other Non Current Assets	55,177	48,65	
	33,177	40,00	
CURRENT ASSETS			
In ordering	89,628	66.18	
Inventories	00,020	00,11	
Financial Assets	86,585	17,52	
Trade Receivables	6,881	18,20	
Cash and Cash equivalents			
Other Bank Balances	1,66,971	1,69,44	
Other Financial Assets	24,559	55,45	
Current Tax Assets	394	23	
Other current Assets	56,140	46,26	
	4,31,157	3,73,30	
Non-current Assets held for Disposal	4,065	4,06	
TOTAL ASSETS	4,90,399	4,26,02	
EQUITY AND LIABILITIES			
EQUITY			
Faulty Share Capital	64,707	64,70	
Equity Share Capital	(16,244)	(45,77	
Other Equity	48,463	18,93	
LIABILITIES	40,400	10,00	
NON CURRENT LIABILITIES			
Financial Liabilities			
	1,020	1,02	
Borrowings	2,953	2,96	
Lease Liabilities	2,523	2,52	
Other Financial Liabilities		18,14	
Provisions	17,312	16,14	
Other Non Current Liabilities	514		
	24,322	25,21	
CURRENT LIABILITIES			
Financial Liabilities			
Borrowings	1,78,783	1,79,50	
Lease Liabilities	269	26	
Trade Payables	1	/900	
(i) Dues to Micro, Small & Medium Enterprises	-	10	
(ii) Dues to Others	73,697	57,69	
Other Financial Liabilities	1,53,940	1,34,33	
Other Current Liabilities	5,976	5,01	
Provisions	4,949	4,94	
	4,17,613	3,81,86	
TOTAL EQUITY AND LIABILITIES	4,90,399	4,26,02	

S Sakthimani Director (Finance) & Chief Financial Officer शक्तिमणि/ S. SAKTHIMANI निदेशक (वित्त)/Director (Finance)

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THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

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CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022

Rs' in Lakh

_		Year ended	Year ended
	6 37.4700 1 392	30.09.2022	30.09.2021
	Particulars	Audited	Audited
0 1 0	F. O Ashirision	Audited	Addited
Cash fi	low From Operating Activities		
Net Pr	ofit / (Loss) before Tax	28159	7
	ments for:		
	Depreciation / Impairment loss on Assets	1384	1
	Exceptional items	4790	2
	Interest Income	(4204)	(44
		12404	12
	Interest and Finance Charges	260	
	Provision for Bad / Doubtful Debts		
	Provision for Bad / Doubtful Advances	(240)	
	Provision for Obsolescence	105	
	Expenditure towards Corporate Social Responsibility	5	
	Change in Provision	(831)	(6
	Adjustment for Non cash items	42	
		41873	19
Operat	ting Profit before Working Capital Changes		
Adjust	ment for :		
	Inventories	(23553)	(104
		(69322)	(138
	Trade Receivables	(33327)	
	Loans	(0632)	(5:
	Other Current Assets	(9632)	(5.
	Other Non Current Assets		1.2
	Other Financial Assets	26077	6
	Trade Payables	15899	17
	Other liabilities	3674	1
		(56857)	(45
Cash G	eneration from Operations	(14984)	14
		1000	
0	(Direct Tax Paid)/ Refund received	(161)	
	Paid for Corporate Social Responsibility	(5)	
Net Ca	sh from Operating Activities	(15151)	14
Cash F	low from Investing Activities		
		(2005)	/4*
10	Acquisition of Property, plant and equipment/CWIP	(2605)	(42
	(Investment in)/Withdrawal of Bank deposits	(1460)	(16
	Interest Received	9025	- 5
Net Ca	sh from investing Activities	4960	(15:
Cash F	low from Financing Activities		
		(719)	
	Net Proceeds /(Repayment) of Working capital facilities and short term loans Interest Paid	(415)	(:
		(1134)	(:
	sh from Financing Activities		
Net in	crease in cash and Cash Equivalent (A+B+C)	(11326)	(1:
Cash a	nd Cash Equivalent as at 1st April (Opening Balance)	18206	17
Cash a	nd Cash Equivalent as at 30th September (Closing Balance)	6881	16
	g Cash and Cash Equivalents		
	Represented By :		
	· ·	17	
	Cash on hand	1806	3
	Balances with banks		13
	Deposit with Bank (less than 3 month maturity)	5058	
	Total	6881	1

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

दि फ्रिटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED