Independent Auditor's Limited Review Report on the Unaudited Financial Results of THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED ("the Company") for the Quarter and half year ended September 30, 2026 pursuant to the requirement of Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board of Directors
The Fertilisers and Chemicals Travancore Ltd
Eloor, Udyogamandal.

1. We have reviewed the accompanying Statement of unaudited financial results of **The Fertilisers and Chemicals Travancore Limited** ("the Company") for the quarter and six months ended September 30, 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 ("the Listing Regulations") as amended including relevant circulars issued by the SEBI from time to time.

2. This statement, which is the responsibility of the Company's Management and approved by the Company's 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 there under and other accounting principles generally accepted in India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

BSJ & Associates ★ Chartered Accountants ★ Cochin-18

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, ("Ind AS"), specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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 Matters

5. We draw attention to:

(i) **Note 4 to the Statement:** The Department of Fertilizers (DoF) has forwarded a statement of outstanding dues on loan from Government of India including penal interest of ₹38950.72 lakhs for the period from April 01, 2018 to March 31, 2026. Accordingly, penal interest applicable for the half year ended September 30, 2026 amounts to ₹ 2434.42 lakhs. The Company has submitted a representation to the DoF requesting it to withhold the levy of penal interest until a final decision is taken on the Company's proposal for repayment, restructuring and reduction in the rate of interest on the loan. Pending such decision and considering that DoF has agreed to withhold the levy of penal interest, the Company has not recognised any liability towards such penal interest. Accordingly, no expense on this account has been recognised in the Statement Financial Results. The amount of penal interest with effect from 01st April, 2022 has been disclosed as contingent liability in the Annual Financial Statements.

Our conclusion on the Statement is not modified in respect of the above matters

Other Matters

6. The unaudited financial results of the Company for the quarter ended June 30, 2026, corresponding quarter and six months ended September 30, 2025 were reviewed by the preceding Auditors of the Company and they had expressed an unmodified conclusion vide their report dated August 14, 2026 and October 31, 2025 respectively.

The financial information of the Company for the year ended March 31, 2026 included in this Statement, were audited by the preceding Auditors of the Company and they had expressed an unmodified opinion on the financial statements vide their report dated May 29, 2026.

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7. The Company's Board does not have the requisite number of Independent Directors including a woman director as required under the provisions of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Department of Public Enterprises (DPE) Guidelines, and the Companies Act, 2013.

Our conclusion on the Statement is not modified in respect of the above matters.

For BSJ & Associates
Chartered Accountants
Firm Registration No.010560S

CA Jobby George
Partner
Membership No.211174
UDIN: 26211174GIQB004557

Place: Udyogmandal
Date: 13-11-2026

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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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026

₹ in lakh

	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	1,46,373	1,25,340	1,62,930	2,71,713	2,67,207	5,72,376
II.	Other income	3,292	3,400	5,132	6,692	10,311	17,632
III.	Total income(I+II)	1,49,665	1,28,740	1,68,062	2,78,405	2,77,518	5,90,008
	Expenses						
	(a) Cost of materials consumed	98,033	86,129	83,161	1,84,162	1,43,371	3,44,243
	(b) Purchases of stock-in-trade	1,39,061	50,884	43,411	1,89,945	76,560	1,19,227
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	(1,27,757)	(36,800)	1,262	(1,64,557)	(16,303)	(17,994)
	(d) Employee benefits expense	6,901	7,577	8,162	14,478	15,574	29,937
	(e) Finance costs	5,882	6,198	6,186	12,080	12,360	24,973
	(f) Depreciation and amortization expense	693	672	769	1,365	1,464	3,570
	(g) Other expenses	20,298	20,530	22,989	40,828	41,662	90,043
IV.	Total expenses	1,43,111	1,35,190	1,65,940	2,78,301	2,74,688	5,93,999
V.	Profit / (Loss) before exceptional items and tax (III-IV)	6,554	(6,450)	2,122	104	2,830	(3,991)
VI.	Exceptional items (Income /(Expenses))	-	-	-	-	-	-
VII.	Profit/(Loss) before tax (V+VI)	6,554	(6,450)	2,122	104	2,830	(3,991)
VIII.	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	2,626	(256)	36	2,370	316	(31)
IX	Profit /(Loss) for the period from continuing Operations (VII-VIII)	3,928	(6,194)	2,086	(2,266)	2,514	(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)	3,928	(6,194)	2,086	(2,266)	2,514	(3,960)
XIV	Other comprehensive Income						
	i. Items that will not be reclassified to Profit & Loss	-	-	-	-	-	2,735
	ii. Remeasurement of defined benefit plan	51	-	454	51	454	1,712
XV	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	3,979	(6,194)	2,540	(2,215)	2,968	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	64,707	64,707
XVIII	Earnings per equity share of Rs 10 each (not Annualised)						
	(1) Basic -Rs	0.61	(0.96)	0.32	(0.35)	0.39	(0.61)
	(2) Diluted -Rs	0.61	(0.96)	0.32	(0.35)	0.39	(0.61)

प्रदीप कुमार सी. / PRADEEP KUMAR C.
मुख्य वित्तीय अधिकारी / CHIEF FINANCIAL OFFICER
दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड
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केरल /KERALA, भारत / INDIA

एस शक्तिमणि / S SAKTHIMANI
अध्यक्ष एवं प्रबंध निदेशक / Chairman & Managing Director
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BSJ & Associates * Chartered Accountants * Cochin-18

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THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.

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UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026

(₹ in Lakh)

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.Segment Revenue						
a)Fertiliser:-	1,46,434	1,25,612	1,62,816	2,72,046	2,66,782	5,71,113
b)Petrochemical:-	23	-	-	23	-	31
c)Unallocated:-	833	516	776	1,349	1,759	3,948
Less: Inter Segment Revenue	496	470	324	966	711	1,516
Gross sales/Income from Operations	1,46,794	1,25,658	1,63,268	2,72,452	2,67,830	5,73,576
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a)Fertiliser:-	10,091	(3,260)	4,565	6,831	7,982	33,860
b)Petrochemical:-	(850)	(207)	(1,294)	(1,057)	(3,020)	(4,176)
c)Unallocated:-	(5)	(184)	(4)	(189)	(30)	(26,333)
Total	**9,236**	**(3,651)**	**3,267**	**5,585**	**4,932**	**3,351**
Less:						
i.Finance cost	5,882	6,198	6,186	12,080	12,360	24,973
ii.Other un-allocable expenditure-net of un-allocable income	(328)	(318)	(247)	(646)	(569)	(1,199)
Add						
iii) Interest/Dividend Income	2,872	3,081	4,794	5,953	9,689	16,432
Total Profit/(Loss) Before Tax	**6,554**	**(6,450)**	**2,122**	**104**	**2,830**	**(3,991)**
3a. SEGMENT ASSETS	As on 30.09.2026	As on 30.06.2026	As on 30.09.2025	As on 30.09.2026	As on 30.09.2025	As on 31.03.2026
a)Fertiliser	6,16,820	5,23,269	4,76,924	6,16,820	4,76,924	4,30,830
b)Petrochemical	18,139	17,890	17,685	18,139	17,685	18,046
c) Others	98,990	99,528	1,48,800	98,990	1,48,800	1,18,476
	7,33,949	**6,40,687**	**6,43,409**	**7,33,949**	**6,43,409**	**5,67,352**
3b. SEGMENT LIABILITIES						
a)Fertiliser	2,21,806	1,26,588	1,34,278	2,21,806	1,34,278	59,501
b)Petrochemical	2,929	2,934	3,703	2,929	3,703	3,158
c) Others	4,09,914	4,13,734	3,92,221	4,09,914	3,92,221	3,99,012
	6,34,649	**5,43,256**	**5,30,202**	**6,34,649**	**5,30,202**	**4,61,671**
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a)Fertiliser	3,95,014	3,96,681	3,42,646	3,95,014	3,42,646	3,71,329
b)Petrochemical	15,210	14,956	13,982	15,210	13,982	14,888
c) Others	(3,10,924)	(3,14,206)	(2,43,421)	(3,10,924)	(2,43,421)	(2,80,536)
Total	**99,300**	**97,431**	**1,13,207**	**99,300**	**1,13,207**	**1,05,681**

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

प्रदीप कुमार सी. / PRADEEP KUMAR C.
मुख्य वित्तीय अधिकारी / CHIEF FINANCIAL OFFICER
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अध्यक्ष एवं प्रबंध निदेशक / Chairman & Managing Director
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BSJ & Associates Chartered Accountants Cochin-18

FACT
PIONEERS IN PROGRESS

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.
CIN : L24129KL1943GOI000371
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STATEMENT OF ASSETS & LIABILITES AS AT 30th SEPTEMBER 2026

₹ in lakh

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	91,069.32	91,968.91
Capital Work in Progress	33,517.91	29,351.91
Investment Property	3.22	5.77
Right-of-use assets	2,890.31	2,939.30
Other Intangible Assets	12.36	12.54
Financial Assets		
Investments		
(i) Other Investments	18,542.13	18,542.13
Other Financial Assets	7,068.18	22,089.77
Deferred Tax Asset (net)	5,052.50	7,422.74
Other Non Current Assets	1,916.32	2,445.74
	1,60,072.25	1,74,778.81
CURRENT ASSETS		
Inventories	3,22,090.37	1,23,720.52
Financial Assets		
Trade Receivables	51,854.77	35,219.69
Cash and Cash equivalents	6,881.62	16,892.67
Other Bank Balances	1,00,009.62	1,50,176.76
Other Financial Assets	79,460.69	63,228.15
Current Tax Assets (net)	163.81	187.14
Other current Assets	42,867.81	28,435.47
	6,03,328.69	4,17,860.40
Non-current Assets held for Disposal	4,065.02	4,065.02
TOTAL ASSETS	**7,67,465.96**	**5,96,704.23**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	64,707.20	64,707.20
Other Equity	68,109.28	70,325.32
	1,32,816.48	1,35,032.52
LIABILITIES		
NON CURRENT LIABILITIES		
Financial Liabilities		
Lease Liabilities	3,020.67	3,078.13
Other Financial Liabilities	103.70	26.29
Provisions	6,845.12	8,785.87
Other Non Current Liabilities	638.86	700.08
	10,608.35	12,590.37
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	4,19,599.22	3,95,163.74
Lease Liabilities	366.04	303.22
Trade Payables		
(i) Dues to Micro,Small & Medium Enterprises	380.44	532.79
(ii Dues to Others	1,76,443.40	23,593.79
Other Financial Liabilities	19,373.58	18,993.64
Other Current Liabilities	4,936.41	6,931.23
Provisions	2,942.04	3,562.93
	6,24,041.13	4,49,081.34
TOTAL EQUITY AND LIABILITIES	**7,67,465.96**	**5,96,704.23**

Pradeep Kumar .C
Chief Financial Officer

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

प्रदीप कुमार सी. / PRADEEP KUMAR C.
मुख्य वित्तीय अधिकारी / CHIEF FINANCIAL OFFICER
दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड
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BSJ & Associates Chartered Accountants

FACT
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THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.
CIN : L24129KL1943GOI000371
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CASH FLOWS STATEMENT FOR HALF YEAR ENDED 30th SEPTEMBER 2026

₹ in lakh

Sl.no	Particulars	Half Year Ended 30.09.2026 Unaudited	Half Year Ended 30.09.2025 Unaudited
A	**Cash flow From Operating Activities**		
	Net Profit / (Loss) before Tax	103.79	2,830.00
	Adjustments for:		
	Depreciation/Impairment Loss on Property, Plant & Equipment and Intangible Assets	1,364.59	1,463.58
	(Profit) / Loss on Sale of Property, Plant and Equipment	(1.68)	(20.46)
	Interest Income	(5,822.08)	(9,558.45)
	Dividend Income	(130.70)	(130.70)
	Interest and Finance Charges	12,079.73	12,360.47
	Rental Income from Investment Property	(119.70)	(62.36)
	Provision for Other Doubtful Receivables	(55.59)	-
	Excess Provision written back	-	(5.29)
	Provision for Obsolescence	67.42	-
	Amortisation of Deferred Government Grants	(0.46)	(0.47)
	Change in Provision	(2,525.26)	41.98
	Unrealised Foreign Exchange (Gain) /Loss	870.07	263.06
	Adjustment for Non Cash Items	76.93	(0.79)
	Operating Profit before Working Capital Changes	5,907.06	7,180.57
	Adjustment for :		
	Inventories	(1,98,437.27)	(27,263.34)
	Trade Receivables	(16,635.08)	(27,779.34)
	Other Current Assets	(14,376.75)	(4,001.10)
	Other Financial Assets	(17,178.64)	(17,150.02)
	Trade Payables	1,51,835.15	46,553.91
	Other liabilities	(1,556.38)	8,276.95
		(96,348.97)	(21,362.94)
	Cash Generation from Operations	(90,441.91)	(14,182.37)
	(Direct Tax Paid)/ Refund received-(Net)	23.33	(53.24)
	Net Cash from Operating Activities	(90,418.58)	(14,235.61)
B	**Cash Flow from Investing Activities**		
	Additions to Property, Plant & Equipment/ CWIP/ Intangible Assets	(4,537.11)	(3,852.65)
	Proceeds from the sale of Property, plant and equipment	2.24	27.91
	(Investment in)/Withdrawal of Bank deposits	65,180.41	17,214.06
	Interest Received	6,776.50	12,927.70
	Dividend Received	130.70	130.70
	Capital Advances Recovered/(Paid)-(Net)	529.42	34.50
	Net Cash from Investing Activities	68,082.16	26,482.22
C	**Cash Flow from Financing Activities**		
	Net Proceeds/(Repayment) of Working capital facilities and short term loans	12,451.95	-
	Dividend Paid (net of unclaimed)	(0.02)	0.22
	Repayment of Lease Liabilities	(169.96)	(156.66)
	Realised exchange gain/(loss) on Buyers' Credit	798.29	-
	Interest Paid	(754.89)	(230.35)
	Net Cash from Financing Activities	12,325.37	(386.79)
	Net increase in Cash and Cash Equivalents (A+B+C)	(10,011.05)	11,859.82
	Cash and Cash Equivalents as at 1st April (Opening Balance)	16,892.67	21,833.67
	Cash and Cash Equivalent as at 30th September (Closing Balance)	6,881.62	33,693.49
	Closing Cash and Cash Equivalents		
	Represented By :		
	Cash on hand	3.40	2.63
	Balances with banks	2,862.72	4,764.45
	Deposit with Bank (less than 3 month maturity)	4,000.00	28,914.89
	Interest accrued	15.50	11.52
	Total	6,881.62	33,693.49

Pradeep Kumar .C
Chief Financial Officer

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

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केरल / Kerala - 683 501

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.
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UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBR, 2026

Notes:

1. The above financial results have been reviewed by Audit Committee and approved by the Board of Directors at their respective meeting held on 12th and 13th November, 2026.

2. Auditors have given an unmodified conclusion on the financial results of the Company for the quarter and half year ended 30th September,2026.

3. The Department of Fertilizers (DoF), vide Office Memorandum No. 23011/28/2026-P&K(e42140), announced a special package of providing subsidy equivalent to 20% of the procurement prices of sulphur and sulphuric acid, subject to prescribed floor prices, effective from June 2026 to March 2027. The company has recognised an amount of ₹6394.54 lakhs in the financial results towards the impact of the aforementioned Office Memorandum.

4. The Department of Fertilizers (DoF) has forwarded a statement of outstanding dues on loan from Government of India including penal interest of ₹38950.72 lakhs from the period 01st April, 2018 till 31st March, 2026. Accordingly, penal interest applicable for the half year ended 30th September, 2026 amounts to ₹ 2434.42 lakhs. The Company has represented to withhold the levy of penal interest until a final decision on the proposal for repayment, restructuring and reduction in rate of interest of the loan. The Company has disclosed the penal interest with effect from 01st April, 2022, as a contingent liability in the financial statements. As DoF has agreed to withhold the levy of penal interest pending final decision on the Company's proposal, the impact thereof has not been recognised in the Statement of Profit and Loss

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 limited review of the financial results has 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

S. Sakthimani
Chairman & Managing Director and Director (Finance)
Whole-time Director

Kochi,
Date: 13th November, 2026

प्रदीप कुमार सी. / PRADEEP KUMAR C.
मुख्य वित्तीय अधिकारी / CHIEF FINANCIAL OFFICER
दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर 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
फ़र्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड
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