G. Venugopal Kamath & Co.
Chartered Accountants

Independent Auditors' Review Report on the Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2024 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 nine months ended 31st December, 2024 ("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 the Indian Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, 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.

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

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, 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.

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

Ravinath.R.Pai
Partner
Membership No 226547
UDIN - 25226547BMGPES4464
Place: Kochi
Date : 14-02-2025

FACT

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 NINE MONTHS ENDED 31st DECEMBER 2024

Rs. in lakhs

	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	94942	144863	109733	299763	399311	505493
II.	Other income	5701	4817	5413	15654	14943	20311
III.	Total income(I+II)	100643	149680	115146	315417	414254	525804
IV.	Expenses						
	(a) Cost of materials consumed	52367	58227	74378	155385	224445	299345
	(b) Purchases of stock-in-trade	18691	30576	9534	49391	37826	36390
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	(5307)	24095	(13608)	15572	(2391)	(5066)
	(d) Employee benefits expense	7347	7608	7142	22113	22999	28394
	(e) Finance costs	6180	6137	6159	18521	18547	24693
	(f) Depreciation and amortization expense	1205	644	525	2381	1582	2657
	(g) Other expenses	18691	20850	27984	56301	84202	110482
	Total expenses	99174	148137	112114	319664	387210	496895
V.	Profit / (Loss) before exceptional items and tax (III-IV)	1469	1543	3032	(4247)	27044	28909
VI.	Exceptional items	-	(1)	0	825	(6307)	(24559)
VII.	Profit/(Loss) before tax (V+VI)	1469	1542	3032	(3422)	20737	4350
VIII.	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	669	424	-	(473)	-	(10267)
IX	Profit /(Loss) for the period from continuing Operations (VII-VIII)	800	1118	3032	(2949)	20737	14617
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)	800	1118	3032	(2949)	20737	14617
XIV	Other comprehensive Income						
	1. Items that will not be reclassified to Profit & Loss	0	1,735	0	1735	1718	1751
	ii. Remeasurement of defined benefit plan	0	1,060	0	1060	802	303
XV	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	800	3913	3032	(154)	23257	16671
XVI	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	-	-	72867
XVII	Paid-up Equity Share Capital (Face Value of the Share is Rs. 10 per Share)	64707	64707	64707	64707	64707	64707
XVIII	Earnings per equity share of Rs 10 each (not Annualised)						
	(1) Basic -Rs	0.12	0.17	0.47	(0.46)	3.20	2.26
	(2) Diluted -Rs	0.12	0.17	0.47	(0.46)	3.20	2.26

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 UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

(Rs.in Lakh)

Particulars	Quarter ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.Segment Revenue						
a)Fertiliser:-	94800	145111	97859	298595	361151	452603
b)Petrochemical:-	4	9	12015	1662	38260	53210
c)Unallocated:-	602	515	545	1470	2002	2891
Less: Inter Segment Revenue	305	415	459	989	1307	1862
Gross sales/Income from Operations	95101	145220	109960	300738	400106	506842
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a)Fertiliser:-	3425	3992	9918	4359	40489	52196
b)Petrochemical:-	(1478)	(1056)	(6120)	(4331)	(15963)	(16959)
c)Unallocated:-	(22)	(65)	(90)	(289)	(214)	(26412)
Total	1925	2871	3708	(261)	24312	8825
Less						
i.Finance cost	6180	6137	6159	18521	18547	24693
ii.Other un-allocable expenditure-net of un-allocable income	(182)	(348)	(298)	(681)	(826)	(1256)
Add						
iii) Interest/Dividend Income	5542	4460	5185	14679	14147	18962
Total Profit/(Loss) Before Tax	**1469**	**1542**	**3032**	**(3422)**	**20737**	**4350**
3a. SEGMENT ASSETS	As on 31.12.2024	As on 30.09.2024	As on 31.12.2023	As on 31.12.2024	As on 31.12.2023	As on 31.03.2024
a)Fertiliser	479832	415068	469514	479832	469514	459988
b)Petrochemical	26953	26967	34916	26953	34916	43838
c) Others	96462	99070	73288	96462	73288	55483
	603247	541105	577718	603247	577718	559309
3b. SEGMENT LIABILITIES						
a)Fertiliser	112824	68494	99651	112824	99651	120894
b)Petrochemical	3875	3749	4554	3875	4554	13949
c) Others	374934	367081	349101	374934	349101	309098
	491633	439324	453306	491633	453306	443941
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a)Fertiliser	367008	346574	369863	367008	369863	339094
b)Petrochemical	23078	23218	30362	23078	30362	29889
c) Others	(278472)	(268011)	(275813)	(278472)	(275813)	(253615)
Total	111614	101781	124412	111614	124412	115368

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

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 NINE MONTHS ENDED 31ST DECEMBER 2024.

Notes:

1. These results have been approved by the Board of Directors in the meeting held on 14th February, 2025.

2. Auditors have given an unmodified opinion on the financial results of the Company for the quarter and nine months ended December 31, 2024.

3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on December 31, 2024 is recognized on 90% recoverability basis.

4. During the nine months ended December 2024, the Company has capitalised 10000 MT Ammonia storage tank at Cochin Division for Rs.13871 lakhs.

5. 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.

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

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

Kochi
Date: 14.02.2025

Independent Auditors' Review Report on the Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December 2024 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 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") and its share of net Income/loss after tax and total comprehensive income/loss of its joint ventures for the quarter and nine months ended 31st December, 2024 ("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, 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.

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 applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, , 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 nine months ended 31st December 2024, in respect of the joint venture viz FACT - RCF Building Products Limited due to the reasons stated in Note #5 in respect of the joint venture.

7. According to the information and explanations given to us by the Management of the Parent, 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 nine months ended 31st December 2024, 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

Ravinath.R.Pai
Partner
Membership No 226547
UDIN - 25226547BMGPET6633
Place: Kochi
Date : 14-02-2025

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.
CIN : L24129KL1943GOI000371
Website: http://www.fact.co.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

Rs. in lakhs

	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	94942	144863	109733	299763	399311	505493
II.	Other income	5701	4817	5413	15654	14943	20311
III.	Total income(I+II)	100643	149680	115146	315417	414254	525804
IV.	Expenses						
	(a) Cost of materials consumed	52367	58227	74378	155385	224445	299345
	(b) Purchases of stock-in-trade	18691	30576	9534	49391	37826	36390
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	(5307)	24095	(13608)	15572	(2391)	(5066)
	(d) Employee benefits expense	7347	7608	7142	22113	22999	28394
	(e) Finance costs	6180	6137	6159	18521	18547	24693
	(f) Depreciation and amortization expense	1205	644	525	2381	1582	2657
	(g) Other expenses	18691	20850	27984	56301	84202	110482
	Total expenses	99174	148137	112114	319664	387210	496895
V.	Profit / (Loss) before exceptional items and tax (III-IV)	1469	1543	3032	(4247)	27044	28909
VI.	Exceptional items	0	(1)	0	825	(6307)	(24559)
VII.	Profit/(Loss) before tax (V+VI)	1469	1542	3032	(3422)	20737	4350
VIII.	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	669	424	-	(473)	-	(10267)
IX	Profit /(Loss) for the period from continuing Operations (VII-VIII)	800	1118	3032	(2949)	20737	14617
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)	800	1118	3032	(2949)	20737	14617
XIV	Other comprehensive Income						
	i. Items that will not be reclassified to Profit & Loss	0	1,735	0	1735	1718	1751
	ii. Remeasurement of defined benefit plan	0	1,060	0	1060	802	303
XV	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	800	3913	3032	(154)	23257	16671
XVI	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	-	-	72867
XVII	Paid-up Equity Share Capital (Face Value of the Share is Rs. 10 per Share)	64707	64707	64707	64707	64707	64707
XVIII	Earnings per equity share of Rs 10 each (not Annualised)						
	(1) Basic -Rs	0.12	0.17	0.47	(0.46)	3.20	2.26
	(2) Diluted -Rs	0.12	0.17	0.47	(0.46)	3.20	2.26

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

CONSOLIDATED UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

(Rs.in Lakh)

Particulars	Quarter ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.Segment Revenue,						
a)Fertiliser:-	94800	145111	97859	298595	361151	452603
b)Petrochemical:-	4	9	12015	1662	38260	53210
c)Unallocated:-	602	515	545	1470	2002	2891
Less: Inter Segment Revenue	305	415	459	989	1307	1862
Gross sales/Income from Operations	95101	145220	109960	300738	400106	506842
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a)Fertiliser:-	3425	3992	9918	4359	40489	52196
b)Petrochemical:-	(1478)	(1056)	(6120)	(4331)	(15963)	(16959)
c)Unallocated:-	(22)	(65)	(90)	(289)	(214)	(26412)
Total	1925	2871	3708	(261)	24312	8825
Less						
i.Finance cost	6180	6137	6,159	18521	18547	24693
ii.Other un-allocable expenditure-net of un-allocable income	(182)	(348)	(298)	(681)	(826)	(1256)
Add						
iii) Interest Income	5542	4460	5185	14679	14147	18962
Total Profit/(Loss) Before Tax	1469	1542	3032	(3422)	20737	4350
3a. SEGMENT ASSETS	As on 31.12.2024	As on 30.09.2024	As on 31.12.2023	As on 31.12.2024	As on 31.12.2023	As on 31.03.2024
a)Fertiliser	479832	415068	469514	479832	469514	459988
b)Petrochemical	26953	26967	34916	26953	34916	43838
c) Others	96462	99070	73288	96462	73288	55483
	603247	541105	577718	603247	577718	559309
3b. SEGMENT LIABILITIES						
a)Fertiliser	112824	68494	99651	112824	99651	120894
b)Petrochemical	3875	3749	4554	3875	4554	13949
c) Others	374934	367081	349101	374934	349101	309098
	491633	439324	453306	491633	453306	443941
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a)Fertiliser	367008	346574	369863	367008	369863	339094
b)Petrochemical	23078	23218	30362	23078	30362	29889
c) Others	(278472)	(268011)	(275813)	(278472)	(275813)	(253615)
Total	111614	101781	124412	111614	124412	115368

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

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.
CIN : L24129KL1943GOI000371
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CONSOLIDATED UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024.

Notes:

1. These results have been approved by the Board of Directors in the meeting held on 14th February 2025.

2. Auditors have given an unmodified opinion on the financial results of the Company for the quarter and nine months ended December 31, 2024.

3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on December 31, 2024 is recognized on 90% recoverability basis.

4. During the nine months ended December 2024, the Company has capitalised 10000 MT Ammonia storage tank at Cochin Division for Rs.13871 lakhs.

5. 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(FRBL), separate recognition of its share of losses is not required now. In response to the petition filed by a Financial creditor for initiating CIRP (Corporate Insolvency Resolution Process), The National Company Law Tribunal vide order dated 11.01.2024 has appointed an IRP(Interim Resolution Professional) to take forward and the powers of the Board of Directors of FRBL shall stand superseded as a consequence of this.

6. 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.

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.

S Sakthimani

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

Kochi
Date: 14.02.2025

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