



FACT

प्रगति के पथप्रदर्शक
PIONEERS IN PROGRESS

दि फर्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड

THE FERTILISERS AND CHEMICALS TRAVANCORE LTD.

(भारत सरकार का उद्यम) (A Government of India Enterprise)

पंजीकृत कार्यालय: एलूर, उद्योगमंडल, कोच्ची - 683 501, केरल राज्य, भारत
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CS-RO-BM-534-039

05th February 2026

The Manager (Listing Department),
National Stock Exchange of India Ltd.,
Exchange Plaza,
Bandra-Kurla Complex,
Bandra (E),
Mumbai – 400 051

Dear Sir / Madam,

Sub: Clarification for Financial results - FACT.

Ref: Your email dated 04th February 2026

With reference to the above email seeking clarification with respect to outcome of Board Meeting-Financial Results submitted to the Exchange dated 28-Jan-2026, we provide the following details:

SI. No.	Point for which clarification is sought	Clarification
1.	Financial results submitted is not as per format prescribed under Schedule III of the Companies Act, 2013 or as per Indian Accounting Standard- Figures of Standalone and Consolidated are Same.	FACT-RCF Building Products Limited (FRBL) is a joint venture (JV) Company of FACT. In view of the continuous losses suffered by the FRBL, the Company has fully provided the value of its investments in the joint venture in the books of the Company as per para 38 of Ind AS 28- Investment in Associates and Joint Ventures, which states that "If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture, the entity discontinues recognising its share of further losses. The interest in an associate or a joint venture is the carrying amount of the investment in the associate or joint venture determined using the equity method

	<p>together with any long-term interests that, in substance, form part of the entity's net investment in the associate or joint venture".</p> <p>It is also stated in para 39 of Ind AS 28 that "After the entity's interest is reduced to zero, additional losses are provided for, and a liability is recognised, only to the extent that the entity has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture."</p> <p>As the share of the Company's losses in the joint venture exceeds the value of its investments, the Company is not recognizing the share of loss in the joint venture. Hence the figures as per the Standalone and Consolidated Financial Statements remain the same. The details are furnished in note no.5 of the Consolidated results.</p>
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Thanking you,

Very truly yours,
For The Fertilisers and Chemicals Travancore Limited

Susan Abraham
Company Secretary