



K. VENKATACHALAM AIYER & Co.
CHARTERED ACCOUNTANTS

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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 December 31, 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.
5. We draw attention to the Note #4 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 31.12.2022. Hence, the Company continues the classification of the land as lease hold, as on 31.12.2022.

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: 23020504BGWUBB4070

Place: Kochi
Date: February 03, 2023





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 2022

		Rs. in lakhs					
Particulars	Quarter ended			Nine Months Ended		Year Ended	
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I. Revenue from operations	172194	193500	120846	494931	273225	442480	
II. Other income	3557	2536	3180	8369	8237	11765	
III. Total income (I+II)	175751	196036	124026	503300	281462	454245	
IV. Expenses							
(a) Cost of materials consumed	109069	118457	90945	325887	181629	277086	
(b) Purchases of stock-in-trade	173	143	59	400	307	298	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2830	12292	-13742	-12864	-9917	657	
(d) Employee benefits expense	7155	7695	5976	20714	17059	23176	
(e) Finance costs	6202	6247	6188	18605	18468	24440	
(f) Depreciation and amortization expense	712	694	702	2096	1841	2714	
(g) Other expenses	33551	31258	26611	93794	54235	81640	
Total expenses	154032	176786	116739	448632	263622	410011	
V. Profit / (Loss) before exceptional items and tax (III-IV)	21719	19250	7287	54668	17840	44234	
VI. Exceptional items (Note no:2 &3)	-5140	-4790	-2928	-9929	-5856	-8906	
VII. Profit/(Loss) before tax (V+VI)	16579	14460	4359	44739	11984	35328	
VIII. Tax expense							
(1) Current tax	-	-	-	-	-	-	
(2) Deferred tax	-	-	-	-	-	-	
IX. Profit / (Loss) for the period from continuing Operations (VII-VIII)	16579	14460	4359	44739	11984	35328	
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)	16579	14460	4359	44739	11984	35328	
XIV. Other comprehensive Income							
i. Items that will not be reclassified to Profit & Loss	5	1357	1277	1362	1254	1162	
ii. Remeasurement of defined benefit plan	-591	0	0	-591	0	448	
XV. Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	15993	15817	5636	45510	13238	36938	
XVI. Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	-	-	-45769	
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	2.56	2.23	0.67	6.91	1.85	5.46	
(2) Diluted -Rs	2.56	2.23	0.67	6.91	1.85	5.46	

एस शक्तिमणि / S. SAKTHIMANI
निदेशक (वित्त) / Director (Finance)
दि फ़र्टिलाइज़र्स एण्ड केमिकल्स ट्रावन्कोर 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 31.12.2022

(Rs.in Lakh)

Particulars	Quarter ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.Segment Revenue						
a)Fertiliser:-	153475	179279	107105	439615	257741	402695
b)Petrochemical:-	18950	14518	14266	55985	16421	40931
c)Unallocated:-	505	495	1406	1513	1633	3122
Less: Inter Segment Revenue	394	406	1064	1233	1098	1495
Gross sales/Income from Operations	172536	193886	121713	495880	274697	445253
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a)Fertiliser:-	25436	24987	8990	71687	27727	86844
b)Petrochemical:-	-4592	-3446	368	-10551	-1144	-14613
c)Unallocated:-	8	-50	2	-52	36	-22407
Total	20852	21491	9360	61084	26619	49824
Less						
i.Finance cost	6202	6247	6188	18605	18468	24441
ii.Other un-allocable expenditure-net of un-allocable income	1286	2933	1126	5160	2932	-953
Add						
iii) Interest Income	3215	2149	2313	7419	6765	8992
Total Profit/(Loss) Before Tax	16579	14460	4359	44738	11984	35328
3a. SEGMENT ASSETS	As on 31.12.2022	As on 30.09.2022	As on 31.12.2021	As on 31.12.2022	As on 31.12.2021	As on 31.03.2022
a)Fertiliser	377707	383993	343199	377707	343199	365163
b)Petrochemical	81097	75116	24211	81097	24211	26905
c) Others	24826	24517	20087	24826	20087	29552
Total	483630	483626	387497	483630	387497	421620
3b. SEGMENT LIABILITIES						
a)Fertiliser	191318	210654	371383	191318	371383	137771
b)Petrochemical	38829	37287	7139	38829	7139	12516
c) Others	195107	192974	15241	195107	15241	255777
Total	425254	440915	393763	425254	393763	406064
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a)Fertiliser	186389	173339	-28184	186389	-28184	227392
b)Petrochemical	42268	37829	17072	42268	17072	14389
c) Others	-170281	-168457	4846	-170281	4846	-226225
Total	58376	42711	-6266	58376	-6266	15556

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

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

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

उद्योगमंडल / Udyogamandal- 683 501
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STANDALONE UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022.

Notes:

1. These results have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 3rd February, 2023
2. Provision has been made towards impairment of financial assets: Refund of KVAT paid on RLNG procurement. Provision created in respect of previous years has been categorized under exceptional item
3. 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 was provided in the books of accounts as on 30.09.2022. Based on the order from Government of India, pay revision arrears are payable from April 2022. Hence the amount excess booked Rs 4790 Lakhs under exceptional item has been withdrawn during the current quarter.
4. 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 31.12.2022. Hence, the Company continues the classification of the land as lease hold, as on 31.12.2022.
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, separate recognition of its share of losses is not required now.
6. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on December 31, 2022 is recognized on 70% recoverability basis on account of limited validity period of existing subsidy rates.
7. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

Kochi

Date: 03.02.2023

S Sakthimani

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

Director (Finance) & Chief Financial Officer

दिए फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / Udyogamandal



K. VENKATACHALAM AIYER & Co.

CHARTERED ACCOUNTANTS

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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 December 31, 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.

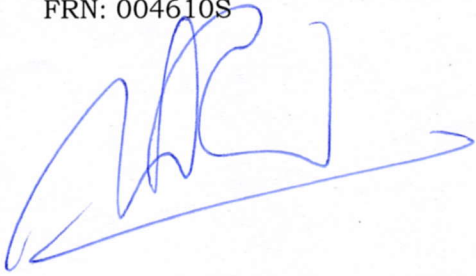
6. We draw attention to the Note #4 During the year 2019-20, company had sold 481.79 acres of Land, as approved by Govt. of India at the rate of Rs. 1 Crore per acre for 150 Acres (in lieu of promise in MOU to accord free hold right over 143.22 acres of lease hold land by the Government of Kerala) and 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 31.12.2022. Hence, the Company continues the classification of the land as lease hold, as on 31.12.2022.

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 December 31, 2022, 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.
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 December 31, 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: 23020504BGWUBC8374

Place: Kochi
Date: February 03, 2023





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 NINE MONTHS ENDED 31ST DECEMBER 2022

		Rs. in lakhs					
Particulars	Quarter ended			Nine Months Ended		Year Ended	
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I.	Revenue from operations	172194	193500	120846	494931	273225	442480
II.	Other income	3557	2536	3180	8369	8237	11765
III.	Total income(I+II)	175751	196036	124026	503300	281462	454245
IV.	Expenses						
	(a) Cost of materials consumed	109069	118457	90945	325887	181629	277086
	(b) Purchases of stock-in-trade	173	143	59	400	307	298
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	-2830	12292	-13742	-12864	-9917	657
	(d) Employee benefits expense	7155	7695	5976	20714	17059	23176
	(e) Finance costs	6202	6247	6188	18605	18468	24440
	(f) Depreciation and amortization expense	712	694	702	2096	1841	2714
	(g) Other expenses	33551	31258	26611	93794	54235	81640
	Total expenses	154032	176786	116739	448632	263622	410011
V.	Profit / (Loss) before exceptional items and tax (III-IV)	21719	19250	7287	54668	17840	44234
VI.	Exceptional items (Note no:2 &3)	-5140	-4790	-2928	-9929	-5856	-8906
VII.	Profit/(Loss) before tax (V+VI)	16579	14460	4359	44739	11984	35328
VIII.	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX.	Profit / (Loss) for the period from continuing Operations (VII-VIII)	16579	14460	4359	44739	11984	35328
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)	16579	14460	4359	44739	11984	35328
XIV.	Other comprehensive Income						
	i. Items that will not be reclassified to Profit & Loss	5	1,357	1,277	1362	1,254	1,162
	ii. Remeasurement of defined benefit plan	-591	-	-	-591	-	448
XV.	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	15993	15817	5636	45510	13238	36938
XVI.	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	0	-	-45769
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	2.56	2.23	0.67	6.91	1.85	5.46
	(2) Diluted -Rs	2.56	2.23	0.67	6.91	1.85	5.46


एस शक्तिमणि / S. SAKTHIMANI

निदेशक (वित्त) / Director (Finance)
दि फ़र्टिलाइज़र्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / Udyogamandal- 683 501
कोच्ची / Kochi, केरल / Kerala, भारत / India



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REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

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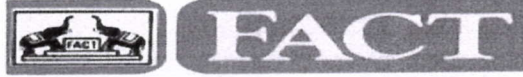
CONSOLIDATED AUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022

(Rs.in Lakh)

Particulars	Quarter ended			Nine Months Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.Segment Revenue						
a)Fertiliser:-	153475	179279	107105	439615	257741	402695
b)Petrochemical:-	18950	14518	14266	55985	16421	40931
c)Unallocated:-	505	495	1406	1513	1633	3122
Less: Inter Segment Revenue	394	406	1064	1233	1098	1495
Gross sales/Income from Operations	172536	193886	121713	495880	274697	445253
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a)Fertiliser:-	25436	24987	8990	71687	27727	86844
b)Petrochemical:-	-4592	-3446	368	-10551	-1144	-14613
c)Unallocated:-	8	-50	2	-52	36	-22407
Total	20852	21491	9360	61084	26619	49824
Less						
i.Finance cost	6202	6247	6188	18605	18468	24441
ii.Other un-allocable expenditure-net of un-allocable income	1286	2933	1126	5160	2932	-953
Add						
iii) Interest Income	3215	2149	2313	7419	6765	8992
Total Profit/(Loss) Before Tax	16579	14460	4359	44738	11984	35328
3a. SEGMENT ASSETS	As on 31.12.2022	As on 30.09.2022	As on 31.12.2021	As on 31.12.2022	As on 31.12.2021	As on 31.03.2022
a)Fertiliser	377707	383993	343199	377707	343199	365163
b)Petrochemical	81097	75116	24211	81097	24211	26905
c) Others	24826	24517	20087	24826	20087	29552
	483630	483626	387497	483630	387497	421620
3b. SEGMENT LIABILITIES						
a)Fertiliser	191318	210654	371383	191318	371383	137771
b)Petrochemical	38829	37287	7139	38829	7139	12516
c) Others	195107	192974	15241	195107	15241	255777
	425254	440915	393763	425254	393763	406064
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a)Fertiliser	186389	173339	-28184	186389	-28184	227392
b)Petrochemical	42268	37829	17072	42268	17072	14389
c) Others	-170281	-168457	4846	-170281	4846	-226225
Total	58376	42711	-6266	58376	-6266	15556

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


एस शक्तिमणि / S. SAKTHIMANI
 निदेशक (वित्त) / Director (Finance)
द्वि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर 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>

CONSOLIDATED AUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022.

Notes:

1. These results have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 3rd February, 2023.
2. Provision has been made towards impairment of financial assets: Refund of KVAT paid on RLNG procurement. Provision created in respect of previous years has been categorized under exceptional item
3. 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 was provided in the books of accounts as on 30.09.2022. Based on the order from Government of India, pay revision arrears are payable from April 2022. Hence the amount excess booked Rs 4790 Lakhs under exceptional item has been withdrawn during the current quarter.
4. 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 31.12.2022. Hence, the Company continues the classification of the land as lease hold, as on 31.12.2022.
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, separate recognition of its share of losses is not required now.
6. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on December 31, 2022 is recognized on 70% recoverability basis on account of limited validity period of existing subsidy rates.
7. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

Kochi

Date: 03.02.2023

S Sakthimani

एस शक्तिमानि / S. SAKTHIMANI
निदेशक (वित्त) / Director (Finance)

दिए फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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Director (Finance) & Chief Financial Officer