



प्रगति के पथप्रदर्शक
PIONEERS IN PROGRESS

दि फ़र्टिलाइज़र्स एण्ड केमिकल्स ट्रावन्कोर 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
Regd. Office: Eloor, Udyogamandal, Kochi-683501, Kerala State, India. Website: www.fact.co.in CIN: L24129KL1943GOI000371

CS-HO-RO-199

09th September 2025

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

Dear Sir / Madam,

Sub: C&AG comments on the Consolidated Financial Statements

This is in continuation to our earlier communication CS-HO-RO-181 dated 02.09.2025 regarding the Notice of the 81st Annual General Meeting and Record Date for Final Dividend for the Financial Year 2024-25. Please find enclosed the Comments of the Comptroller and Auditor General of India (C&AG) on the Consolidated Financial Statements of the Company for the Financial Year 2024-25.

The same forms part of the Annual Report for the financial year 2024-25.

The said addendum is also available on the website of the company at <https://fact.co.in/>

Thanking you,

Yours faithfully,
For The Fertilisers and Chemicals Travancore Limited

Susan Abraham
Company Secretary

**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143(6)(b) READ WITH SECTION 129(4) OF THE COMPANIES
ACT, 2013 ON THE CONSOLIDATED FINANCIAL STATEMENTS OF THE
FERTILISERS AND CHEMICALS TRAVANCORE LTD. FOR THE YEAR ENDED
31 MARCH 2025**

The preparation of the consolidated financial statements of **The Fertilisers and Chemicals Travancore Ltd.** for the year ended 31 March 2025 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the Company. The statutory auditors appointed by the Comptroller and Auditor General of India under section 139(5) read with section 129(4) of the Act are responsible for expressing opinion on the financial statements under section 143 read with section 129(4) of the Act based on independent audit in accordance with standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their **Audit Report dated 26 May 2025.**

I, on the behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the consolidated financial statements of **The Fertilisers and Chemicals Travancore Ltd.** for the year ended 31 March 2025 under section 143(6)(a) read with section 129(4) of the Act. We conducted a supplementary audit of the financial statements of The Fertilisers and Chemicals Travancore Ltd. **but did not conduct** the supplementary audit of the financial statements of FACT-RCF Building Products Limited¹, for the year ended on that date. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and Company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to statutory auditors' report under section 143(6)(b) of the Act.

**For and on the behalf of the
Comptroller & Auditor General of India**

**Sd/-
(Kavita Prasad)
Director General of Audit Central Expenditure
(Agriculture, Food & Water Resources)**

Place: New Delhi

Date: 09.09.2025

1. FACT-RCF Building Products Limited, Kochi is under process of Corporate Insolvency Resolution Proceedings by NCLT vide order dated 11.01.2024 as per Insolvency and Bankruptcy Code , 2016 and the Board of Directors was superseded