

Independent Auditors' Review Report on the Unaudited Standalone Financial Results and Year to Date Results for the quarter ended 31st December, 2025 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 ended 31st December, 2025 ("the Statement") and the year to date results for the period 1st April, 2025 to 31st December, 2025 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 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



G. Venugopal Kamath & Co.

Chartered Accountants



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



CA Vasanth V Kamath

Partner

Membership No 230826

UDIN - 26230826MUPGRX7751

Place: Kochi

Date : 28-01-2026



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 2025**

		Rs. in lakh					
	Particulars	Quarter ended			Period ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	1,56,784	1,62,930	94,942	4,23,991	2,99,763	4,05,091
II.	Other income	3,921	5,132	5,701	14,232	15,654	21,645
III.	Total income(I+II)	1,60,705	1,68,062	1,00,643	4,38,223	3,15,417	4,26,736
	Expenses						
	(a) Cost of materials consumed	1,01,542	83,161	52,367	2,44,913	1,55,385	2,25,959
	(b) Purchases of stock-in-trade	42,366	43,411	18,691	1,18,926	49,391	47,753
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(14,774)	1,262	(5,307)	(31,077)	15,572	13,663
	(d) Employee benefits expense	6,918	8,162	7,347	22,492	22,113	27,468
	(e) Finance costs	6,182	6,186	6,180	18,542	18,521	24,554
	(f) Depreciation and amortization expense	857	769	1,205	2,321	2,381	3,662
	(g) Other expenses	25,020	22,989	18,691	66,682	56,301	80,764
IV.	Total expenses	1,68,111	1,65,940	99,174	4,42,799	3,19,664	4,23,823
V.	Profit / (Loss) before exceptional items and tax (III-IV)	(7,406)	2,122	1,469	(4,576)	(4,247)	2,913
VI.	Exceptional items	-	-	-	-	825	2,461
VII.	Profit/(Loss) before tax (V+VI)	(7,406)	2,122	1,469	(4,576)	(3,422)	5,374
VIII.	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(616)	36	669	(300)	(473)	1,251
IX.	Profit / (Loss) for the period from continuing Operations (VII-VIII)	(6,790)	2,086	800	(4,276)	(2,949)	4,123
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)	(6,790)	2,086	800	(4,276)	(2,949)	4,123
XIV.	Other comprehensive Income						
	i. Items that will not be reclassified to Profit & Loss	-	-	-	-	1,735	2,771
	ii. Remeasurement of defined benefit plan	-	454	-	454	1,060	669
XV.	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	(6,790)	2,540	800	(3,822)	(154)	7,563
XVI.	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	-	-	72,362
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	(1.05)	0.32	0.12	(0.66)	(0.46)	0.64
	(2) Diluted -Rs	(1.05)	0.32	0.12	(0.66)	(0.46)	0.64

एस शक्तिमणी / S. SAKTHIMANI
निदेशक (वित्त) / DIRECTOR (FINANCE)
दि 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>

STANDALONE UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

Particulars	Quarter ended			Period ended		(Rs. in Lakh)
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2025 Audited
1. Segment Revenue						
a) Fertiliser:-	1,56,625	1,62,816	94,800	4,23,407	2,98,595	4,03,580
b) Petrochemical:-	34	-	4	34	1,662	1,681
c) Unallocated:-	746	776	602	2,505	1,470	2,683
Less: Inter Segment Revenue	418	324	305	1,129	989	1,299
Gross sales/Income from Operations	1,56,987	1,63,268	95,101	4,24,817	3,00,738	4,06,645
2. Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a) Fertiliser:-	(3,923)	4,565	3,425	4,059	4,359	39,113
b) Petrochemical:-	(1,318)	(1,294)	(1,478)	(4,338)	(4,331)	(4,741)
c) Unallocated:-	1	(4)	(22)	(29)	(289)	(25,572)
Total	(5,240)	3,267	1,925	(308)	(261)	8,800
Less						
i. Finance cost	6,182	6,186	6,180	18,542	18,521	24,554
ii. Other un-allocable expenditure-net of un-allocable income	(299)	(247)	(182)	(868)	(681)	(1,037)
Add						
iii) Interest/Dividend Income	3,717	4,794	5,542	13,406	14,679	20,091
Total Profit/(Loss) Before Tax	(7,406)	2,122	1,469	(4,576)	(3,422)	5,374
3a. SEGMENT ASSETS	As on 31.12.2025	As on 30.09.2025	As on 31.12.2024	As on 31.12.2025	As on 31.12.2024	As on 31.03.2025
a) Fertiliser	4,91,785	4,76,924	4,79,832	4,91,785	4,79,832	4,60,992
b) Petrochemical	18,428	17,685	26,953	18,428	26,953	18,807
c) Others	95,940	1,48,800	96,462	95,940	96,462	96,713
	6,06,153	6,43,409	6,03,247	6,06,153	6,03,247	5,76,512
3b. SEGMENT LIABILITIES						
a) Fertiliser	98,399	1,34,278	1,12,824	98,399	1,12,824	83,020
b) Petrochemical	3,678	3,703	3,875	3,678	3,875	1,817
c) Others	3,98,936	3,92,221	3,74,934	3,98,936	3,74,934	3,76,232
	5,01,013	5,30,202	4,91,633	5,01,013	4,91,633	4,61,069
3c. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a) Fertiliser	3,93,386	3,42,646	3,67,008	3,93,386	3,67,008	3,77,972
b) Petrochemical	14,750	13,982	23,078	14,750	23,078	16,990
c) Others	(3,02,995)	(2,43,421)	(2,78,472)	(3,02,995)	(2,78,472)	(2,79,519)
Total	1,05,141	1,13,207	1,11,614	1,05,141	1,11,614	1,15,443

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

एस शक्तिमणी / S. SAKTHIMANI
निदेशक (वित्त) / DIRECTOR (FINANCE)
दि 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>

STANDALONE UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2025.

Notes:

1. These results have been approved by the Board of Directors in the meeting held on 28th January, 2026.
2. Auditors have given an unmodified opinion on the financial results of the Company for the quarter and nine months ended 31st December, 2025.
3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on 31st December, 2025 is recognized on 95% recoverability basis.
4. Company has considered the Statutory Impact of New Labour Codes and an amount of Rs. 65 lakhs has been provided based on actuarial assumptions.
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

Kochi

Date: 28.01.2026

एस शक्तिमणी / S. SAKTHIMANI
निदेशक (वित्त) / DIRECTOR (FINANCE)
दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / UDYOGAMANDAL - 683 501
कोच्ची / KOCHI, केरल / KERALA, भारत / INDIA

Independent Auditors' Review Report on the Unaudited Consolidated Financial Results and Year to Date Results for the quarter ended 31st December 2025 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") for the quarter ended 31st December, 2025 ("the Consolidated Statement"), and the consolidated year to date results for the period 1st April 2025 to 31st December 2025, 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, as amended 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 Obligations 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, 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, 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 ended 31st December 2025, 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, 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 ended 31st December 2025, 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



CA Vasanth V Kamath

Partner

Membership No 230826

UDIN - 26230826 VRETOL 8694

Place: Kochi

Date : 28-01-2026



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 2025

	Particulars	Quarter ended			Period ended		Rs. in lakh
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	1,56,784	1,62,930	94,942	4,23,991	2,99,763	4,05,091
II.	Other income	3,921	5,132	5,701	14,232	15,654	21,645
III.	Total income(I+II)	1,60,705	1,68,062	1,00,643	4,38,223	3,15,417	4,26,736
IV.	Expenses						
	(a) Cost of materials consumed	1,01,542	83,161	52,367	2,44,913	1,55,385	2,25,959
	(b) Purchases of stock-in-trade	42,366	43,411	18,691	1,18,926	49,391	47,753
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(14,774)	1,262	(5,307)	(31,077)	15,572	13,663
	(d) Employee benefits expense	6,918	8,162	7,347	22,492	22,113	27,468
	(e) Finance costs	6,182	6,186	6,180	18,542	18,521	24,554
	(f) Depreciation and amortization expense	857	769	1,205	2,321	2,381	3,662
	(g) Other expenses	25,020	22,989	18,691	66,682	56,301	80,764
	Total expenses	1,68,111	1,65,940	99,174	4,42,799	3,19,664	4,23,823
V.	Profit / (Loss) before exceptional items and tax (III-IV)	(7,406)	2,122	1,469	(4,576)	(4,247)	2,913
VI.	Exceptional items	-	-	-	-	825	2,461
VII.	Profit/(Loss) before tax (V+VI)	(7,406)	2,122	1,469	(4,576)	(3,422)	5,374
VIII.	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(616)	36	669	(300)	(473)	1,251
IX.	Profit / (Loss) for the period from continuing Operations (VII-VIII)	(6,790)	2,086	800	(4,276)	(2,949)	4,123
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)	(6,790)	2,086	800	(4,276)	(2,949)	4,123
XIV.	Other comprehensive Income						
	i. Items that will not be reclassified to Profit & Loss	-	-	-	-	1,735	2,771
	ii. Remeasurement of defined benefit plan	-	454	-	454	1,060	669
XV.	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	(6,790)	2,540	800	(3,822)	(154)	7,563
XVI.	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	-	-	72,362
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	(1.05)	0.32	0.12	(0.66)	(0.46)	0.64
	(2) Diluted -Rs	(1.05)	0.32	0.12	(0.66)	(0.46)	0.64

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निदेशक (वित्त) / DIRECTOR (FINANCE)
दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / UDYOGAMANDAL - 683 501
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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 2025

Particulars	Quarter ended			Period ended		(Rs. in Lakh)
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a) Fertiliser:-	1,56,625	1,62,816	94,800	4,23,407	2,98,595	4,03,580
b) Petrochemical:-	34	-	4	34	1,662	1,681
c) Unallocated:-	746	776	602	2,505	1,470	2,683
Less: Inter Segment Revenue	418	324	305	1,129	989	1,299
Gross sales/Income from Operations	1,56,987	1,63,268	95,101	4,24,817	3,00,738	4,06,645
2. Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a) Fertiliser:-	(3,923)	4,565	3,425	4,059	4,359	39,113
b) Petrochemical:-	(1,318)	(1,294)	(1,478)	(4,338)	(4,331)	(4,741)
c) Unallocated:-	1	(4)	(22)	(29)	(289)	(25,572)
Total	(5,240)	3,267	1,925	(308)	(261)	8,800
Less						
i. Finance cost	6,182	6,186	6,180	18,542	18,521	24,554
ii. Other un-allocable expenditure-net of un-allocable income	(299)	(247)	(182)	(868)	(681)	(1,037)
Add						
iii) Interest Income	3,717	4,794	5,542	13,406	14,679	20,091
Total Profit/(Loss) Before Tax	(7,406)	2,122	1,469	(4,576)	(3,422)	5,374
3a. SEGMENT ASSETS	As on 31.12.2025	As on 30.09.2025	As on 31.12.2024	As on 31.12.2025	As on 31.12.2024	As on 31.03.2025
a) Fertiliser	4,91,785	4,76,924	4,79,832	4,91,785	4,79,832	4,60,992
b) Petrochemical	18,428	17,685	26,953	18,428	26,953	18,807
c) Others	95,940	1,48,800	96,462	95,940	96,462	96,713
	6,06,153	6,43,409	6,03,247	6,06,153	6,03,247	5,76,512
3b. SEGMENT LIABILITIES						
a) Fertiliser	98,399	1,34,278	1,12,824	98,399	1,12,824	83,020
b) Petrochemical	3,678	3,703	3,875	3,678	3,875	1,817
c) Others	3,98,936	3,92,221	3,74,934	3,98,936	3,74,934	3,76,232
	5,01,013	5,30,202	4,91,633	5,01,013	4,91,633	4,61,069
3c. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a) Fertiliser	3,93,386	3,42,646	3,67,008	3,93,386	3,67,008	3,77,972
b) Petrochemical	14,750	13,982	23,078	14,750	23,078	16,990
c) Others	(3,02,995)	(2,43,421)	(2,78,472)	(3,02,995)	(2,78,472)	(2,79,519)
Total	1,05,141	1,13,207	1,11,614	1,05,141	1,11,614	1,15,443

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

एस शक्तिमणी / S. SAKTHIMANI
निदेशक (वित्त) / DIRECTOR (FINANCE)
दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / UDYOGAMANDAL - 683 501
कोची / 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 UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025.

Notes:

1. These results have been approved by the Board of Directors in the meeting held on 28th January, 2026.
2. Auditors have given an unmodified opinion on the financial results of the Company for the quarter and nine months ended 31st December, 2025.
3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on 31st December, 2025 is recognized on 95% recoverability basis.
4. Company has considered the Statutory Impact of New Labour Codes and an amount of Rs. 65 lakhs has been provided based on actuarial assumptions.
5. Recognition of the company's share of profit/loss in its Joint Ventures: The company has fully provided for the value of investment in FACT - RCF Building Products Limited (FRBL) owing to the share of losses in FRBL exceeding its interest. Further the Company has discontinued recognising its share of losses in the joint venture in accordance with para 38 of Ind AS 28. In response to the petition filed by a Financial creditor for initiating CIRP (Corporate Insolvency Resolution Process), The National Company Law Tribunal vide orders dated 11.01.2024 and 28.01.2025 has appointed Resolution Professionals (RP) to take forward and the powers of the Board of Directors of FRBL shall stand superseded as a consequence of this. National Company Law Tribunal (NCLT), Kochi Bench, vide its order dated 26.09.2025 approved a Resolution Plan as per which the entire paid-up share capital of FRBL stands cancelled. It proposes to allocate 2,50,000 equity shares of Rs 10/- each to FACT. Being related party, the plan does not propose any payment to FACT. The Company has filed an appeal against the aforesaid NCLT order.
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

एस शक्तिमणी / S. SAKTHIMANI

निदेशक (वित्त) / DIRECTOR (FINANCE)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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Kochi

Date: 28.01.2026