Independent Auditors' Review Report on the Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2024 of The Fertilisers and Chemicals Travancore Limited ("the Company") Pursuant to Regulation 33 and 52 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 half year ended 30th September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 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 and 52 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 and 52 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.

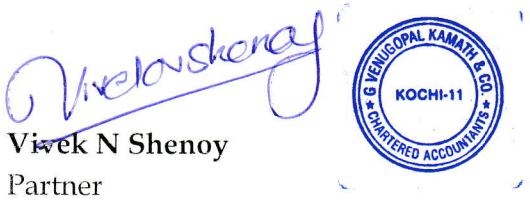
Other matters

5. We did not review the unaudited standalone financial results of the Company for quarter and half year ended 30th September 2023. These unaudited standalone financial results had been

reviewed by another auditor who expressed an unmodified conclusion on the unaudited standalone financial results of the Company for the quarter and half year ended 30th September 2023 vide their report dated 6th November 2023.

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



Vivek N Shenoy
Partner
Membership No 217021
UDIN - 24217021BKESAS7426
Place: Kochi
Date : 08 November 2024

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 HALF YEAR ENDED 30TH SEPTEMBER 2024

Rs. in lakhs

	Particulars	Quarter ended			Six Months Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	144863	59958	166321	204821	289578	505493
II.	Other income	4817	5136	5038	9953	9530	20311
III.	Total income(I+II)	149680	65094	171359	214774	299108	525804
IV.	Expenses						
	(a) Cost of materials consumed	58227	44791	71579	103018	150067	299345
	(b) Purchases of stock-in-trade	30576	124	14429	30700	28292	36390
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	24095	(3216)	29180	20879	11217	(5066)
	(d) Employee benefits expense	7608	7158	8240	14766	15857	28394
	(e) Finance costs	6137	6204	6124	12341	12388	24693
	(f) Depreciation and amortization expense	644	532	532	1176	1057	2657
	(g) Other expenses	20850	16760	29657	37610	56218	110482
	Total expenses	148137	72353	159741	220490	275096	496895
V.	Profit / (Loss) before exceptional items and tax (III-IV)	1543	(7259)	11618	(5716)	24012	28909
VI.	Exceptional items	(1)	826	(1094)	825	(6307)	(24559)
VII.	Profit/(Loss) before tax (V+VI)	1542	(6433)	10524	(4891)	17705	4350
VIII.	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	424	(1566)	-	(1142)	-	(10267)
IX	Profit /(Loss) for the period from continuing Operations (VII-VIII)	1118	(4867)	10524	(3749)	17705	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)	1118	(4867)	10524	(3749)	17705	14617
XIV	Other comprehensive Income						
	i. Items that will not be reclassified to Profit & Loss	1735	-	1718	1735	1718	1751
	ii. Remeasurement of defined benefit plan	1060	-	802	1060	802	303
XV	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	3913	(4867)	13044	(954)	20225	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	0.17	(0.75)	1.63	(0.58)	2.74	2.26
	(2) Diluted -Rs	0.17	(0.75)	1.63	(0.58)	2.74	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

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 HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs.in Lakh)

Particulars	Quarter ended			Six Months Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.Segment Revenue						
a)Fertiliser:-	145111	58684	158031	203795	263292	452603
b)Petrochemical:-	9	1649	8422	1658	26245	53210
c)Unallocated:-	515	353	548	868	1457	2891
Less: Inter Segment Revenue	415	269	298	684	848	1862
Gross sales/Income from Operations	145220	60417	166703	205637	290146	506842
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a)Fertiliser:-	5694	(1684)	19913	4010	33771	52196
b)Petrochemical:-	(866)	(1643)	(6395)	(2509)	(9843)	(16959)
c)Unallocated:-	(65)	(202)	(91)	(267)	(124)	(26412)
Total	4763	(3529)	13427	1234	23804	8825
Less						
i.Finance cost	6137	6204	6124	12341	12388	24693
ii.Other un-allocable expenditure-net of un-allocable income	1544	1377	1435	2921	2673	(1256)
Add						
iii) Interest/Dividend Income	4460	4677	4656	9137	8962	18962
Total Profit/(Loss) Before Tax	1542	(6433)	10524	(4891)	17705	4350
3a. SEGMENT ASSETS	As on 30.09.2024	As on 30.06.2024	As on 30.09.2023	As on 30.09.2024	As on 30.09.2023	As on 31.03.2024
a)Fertiliser	415068	435592	463451	415068	463451	459988
b)Petrochemical	26967	21635	31833	26967	31833	43838
c) Others	99070	90633	69723	99070	69723	55483
	541105	547860	565007	541105	565007	559309
3b. SEGMENT LIABILITIES						
a)Fertiliser	68494	75633	86701	68494	86701	120894
b)Petrochemical	3749	3304	7194	3749	7194	13949
c) Others	367081	361848	343693	367081	343693	309098
	439324	440785	437588	439324	437588	443941
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a)Fertiliser	346574	359959	376750	346574	376750	339094
b)Petrochemical	23218	18331	24639	23218	24639	29889
c) Others	(268011)	(271215)	(273970)	(268011)	(273970)	(253615)
Total	101781	107075	127419	101781	127419	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

FACT

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

Statement of Assets and Liabilities (Standalone) as at 30th September 2024

(Rs.Lakh)

Particulars	As at 30.09.2024	As at 31.03.2024
	Unaudited	Audited
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	78652.55	79424.61
Capital Work in Progress	28561.19	22205.05
Investment Property	5.77	5.77
Right-of-use assets	3167.44	3255.25
Other Intangible Assets	21.33	27.43
Financial Assets		
Investments		
(i) Investments in Associates & Joint Ventures	-	-
(ii) Other Investments	14771.90	13036.93
Other Financial Assets	1637.76	1187.05
Deferred Tax Asset	11408.29	10266.78
Other Non Current Assets	3246.46	3246.46
	141472.69	132655.33
CURRENT ASSETS		
Inventories	72485.68	114315.67
Financial Assets		
Trade Receivables	28773.14	15813.73
Cash and Cash equivalents	18636.73	43566.83
Other Bank Balances	242144.37	224365.46
Other Financial Assets	36831.33	24647.83
Current Tax Assets	225.67	160.54
Other current Assets	25031.39	21924.48
	424128.31	444794.54
Non-current Assets held for Disposal	4065.02	4065.02
TOTAL ASSETS	**569666.02**	**581514.89**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	64707.20	64707.20
Other Equity	65635.12	72866.72
	130342.32	137573.92
LIABILITIES		
NON CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	-	-
Lease Liabilities	3117.06	3162.60
Other Financial Liabilities	28.63	29.36
Provisions	16813.55	16217.03
Other Non Current Liabilities	874.06	974.80
	20833.30	20383.79
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	177558.75	177558.75
Lease Liabilities	318.89	301 03
Trade Payables		
(i) Dues to Micro,Small & Medium Enterprises	252.98	1025.21
(ii) Dues to Others	21763.82	47359.79
Other Financial Liabilities	206181.65	188018.19
Other Current Liabilities	10390.55	6840.59
Provisions	2023.76	2453.62
	418490.40	423557.18
TOTAL EQUITY AND LIABILITIES	**569666.02**	**581514.89**

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

FACT

THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

Website: http://www.fact.co.in

STANDALONE CASH FLOWS STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

Rs. in lakhs

Sl.no	Particulars	Half Year ended 30.09.2024 Unaudited	Half Year ended 30.09.2023 Unaudited
A	**Cash flow From Operating Acivities**		
	Net Profit / (Loss) before Tax	(4890.86)	17704.91
	Adjustments for:		
	Depreciation / Impairment loss on Assets	1175.95	1057.38
	Exceptional items	(824.66)	6307.27
	(Profit) / Loss on Sale of Asset	0.03	-
	Interest Income	(9093.05)	(8962.98)
	Dividend Income	(43.74)	(40.82)
	Interest and Finance Charges	12341.06	12387.95
	Provision for Doubtful Trade receivables	0.01	(0.01)
	Provision for other doubtful receivables	-	-
	Provision for Bad / Doubtful Advances	0.11	0.01
	Provision for Obsolescence	172.94	200.00
	Amount written off- Deferred Government Grants	(0.47)	(0.47)
	Expenditure towards Corporate Social Responsibility	334.24	9.34
	Change in Provision	1226.52	(1381.78)
	Adjustment for Non cash items	(28.41)	81.78
	Operating Profit before Working Capital Changes	**369.67**	**27362.58**
	Adjustment for :		
	Inventories	41657.05	10806.24
	Trade Receivables	(12959.42)	(2397.80)
	Other Current Assets	(3107.02)	(2065.39)
	Other Financial Assets	(14579.47)	(2552.27)
	Trade Payables	(26368.20)	2393.10
	Other liabilities	4202.66	5935.79
		(11154.40)	**12119.67**
	Cash Generation from Operations	**(10784.73)**	**39482.25**
	(Direct Tax Paid)/ Refund received	(65.13)	(108.93)
	Paid for Corporate Social Responsibility	(334.24)	(9.34)
	Net Cash from Operating Activities	**(11184.10)**	**39363.98**
B	**Cash Flow from Investing Activities**		
	Acquisition of Property, plant and equipment/CWIP	(6667.19)	(3896.30)
	Proceeds from the sale of Property, plant and equipment	1.05	-
	Acquisition of intangible assets	-	-
	(Investment in)/Withdrawal of Bank deposits	(18078.58)	(13202.07)
	Interest Received	11337.98	7324.48
	Dividend Received	43.74	40.82
	Capital Advances Paid	-	-
	Net Cash from Investing Activities	**(13363.00)**	**(9733.07)**
C	**Cash Flow from Financing Activities**		
	Net Proceeds /(Repayment) of Working capital facilities and short term loans	-	(2436.65)
	Dividend Paid	-	(6470.72)
	Interest Paid	(383.00)	(427.52)
	Net Cash from Financing Activities	**(383.00)**	**(9334.89)**
	Net increase in Cash and Cash Equivalents (A+B+C)	(24930.10)	20296.02
	Cash and Cash Equivalents as at 1st April (Opening Balance)	43566.83	4957.83
	Cash and Cash Equivalents as at 30th September (Closing Balance)	18636.73	25253.85
	Closing Cash and Cash Equivalents		
	Represented By :		
	Cash on hand	2.58	2.79
	Balances with banks	11557.86	4477.42
	Deposit with Bank (less than 3 month maturity)	7075.31	20773.64
	Interest accrued	0.98	-
	Total	**18636.73**	**25253.85**

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

एस.साक्तिमणी / 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 HALF YEAR ENDED 30TH SEPTEMBER 2024.

Notes:

1. These results have been approved by the Board of Directors in the meeting held on 8th November, 2024.

2. Auditors have given an unmodified opinion on the financial results of the Company for the quarter and half year ended September 30, 2024.

3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on September 30, 2024 is recognized on 90% recoverability basis.

4. 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 and 52 of the Listing Regulations.

5. 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 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

6. 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: 08.11.2024

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

Independent Auditors' Review Report on the Unaudited Consolidated Financial Results for the quarter and half year ended 30th September 2024 of The Fertilisers and Chemicals Travancore Limited ("the Company") Pursuant to Regulation 33 and 52 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 profit/loss after tax and total comprehensive income/loss of its joint ventures for the quarter and half year ended 30th September, 2024 ("the Consolidated Statement"), being submitted by the Parent Company pursuant to the requirements of Regulation 33 and 52 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 and 52 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

G. VENUGOPAL KAMATH & CO. KOCHI-11 CHARTERED ACCOUNTANTS

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 and 52 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 half year ended 30th September 2024, in respect of the joint venture viz FACT - RCF Building Products Limited due to the reasons stated in Note #4 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 and half year ended 30th September 2024, is considered as NIL for the purpose of consolidation.

   Our conclusion on the statement is not modified in respect of the above matter.

Other matters

8. We did not review the unaudited consolidated financial results of the Company for quarter and half year ended 30th September 2023. These unaudited consolidated financial results has been reviewed by another auditor who expressed an unmodified conclusion on the unaudited consolidated financial results of the Company for the quarter and half year ended 30th September 2023 vide their report dated 6th November 2023.

   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

G VENUGOPAL KAMATH & CO. KOCHI-11 CHARTERED ACCOUNTANTS

Vivek N Shenoy
Partner
Membership No 217021
UDIN -24217021BKESAT5216
Place: Kochi
Date : 08 November 2024

FACT

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 HALF YEAR ENDED 30TH SEPTEMBER 2024

Rs. in lakhs

	Particulars	Quarter ended			Six Months Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	144863	59958	166321	204821	289578	505493
II.	Other income	4817	5136	5038	9953	9530	20311
III.	Total income(I+II)	149680	65094	171359	214774	299108	525804
IV.	Expenses						
	(a) Cost of materials consumed	58227	44791	71579	103018	150067	299345
	(b) Purchases of stock-in-trade	30576	124	14429	30700	28292	36390
	(c) Changes in inventories of finished goods,work-in-	24095	(3216)	29180	20879	11217	(5066)
	(d) Employee benefits expense	7608	7158	8240	14766	15857	28394
	(e) Finance costs	6137	6204	6124	12341	12388	24693
	(f) Depreciation and amortization expense	644	532	532	1176	1057	2657
	(g) Other expenses	20850	16760	29657	37610	56218	110482
	Total expenses	148137	72353	159741	220490	275096	496895
V.	Profit / (Loss) before exceptional items and tax (III-IV)	1543	(7259)	11618	(5716)	24012	28909
VI.	Exceptional items	(1)	826	(1094)	825	(6307)	(24559)
VII.	Profit/(Loss) before tax (V+VI)	1542	(6433)	10524	(4891)	17705	4350
VIII.	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	424	(1566)	-	(1142)	-	(10267)
IX	Profit /(Loss) for the period from continuing Operations (VII-VIII)	1118	(4867)	10524	(3749)	17705	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)	1118	(4867)	10524	(3749)	17705	14617
XIV	Other comprehensive Income						
	i. Items that will not be reclassified to Profit & Loss	1735	-	1718	1735	1718	1751
	ii. Remeasurement of defined benefit plan	1060	-	802	1060	802	303
XV	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	3913	(4867)	13044	(954)	20225	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	0.17	(0.75)	1.63	(0.58)	2.74	2.26
	(2) Diluted -Rs	0.17	(0.75)	1.63	(0.58)	2.74	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 / KERA

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 HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs.in Lakh)

Particulars	Quarter ended			Six Months Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.Segment Revenue						
a)Fertiliser:-	145111	58684	158031	203795	263292	452603
b)Petrochemical:-	9	1649	8422	1658	26245	53210
c)Unallocated:-	515	353	548	868	1457	2891
Less: Inter Segment Revenue	415	269	298	684	848	1862
Gross sales/Income from Operations	145220	60417	166703	205637	290146	506842
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a)Fertiliser:-	5694	(1684)	19913	4010	33771	52196
b)Petrochemical:-	(866)	(1643)	(6395)	(2509)	(9843)	(16959)
c)Unallocated:-	(65)	(202)	(91)	(267)	(124)	(26412)
Total	4763	(3529)	13427	1234	23804	8825
Less						
i.Finance cost	6137	6204	6124	12341	12388	24693
ii.Other un-allocable expenditure-net of un-allocable income	1544	1377	1435	2921	2673	(1256)
Add						
iii) Interest Income	4460	4677	4656	9137	8962	18962
Total Profit/(Loss) Before Tax	1542	(6433)	10524	(4891)	17705	4350
3a. SEGMENT ASSETS	As on 30.09.2024	As on 30.06.2024	As on 30.09.2023	As on 30.09.2024	As on 30.09.2023	As on 31.03.2024
a)Fertiliser	415068	435592	463451	415068	463451	459988
b)Petrochemical	26967	21635	31833	26967	31833	43838
c) Others	99070	90633	69723	99070	69723	55483
	541105	547860	565007	541105	565007	559309
3b. SEGMENT LIABILITIES						
a)Fertiliser	68494	75633	86701	68494	86701	120894
b)Petrochemical	3749	3304	7194	3749	7194	13949
c) Others	367081	361848	343693	367081	343693	309098
	439324	440785	437588	439324	437588	443941
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a)Fertiliser	346574	359959	376750	346574	376750	339094
b)Petrochemical	23218	18331	24639	23218	24639	29889
c) Others	(268011)	(271215)	(273970)	(268011)	(273970)	(253615)
Total	101781	107075	127419	101781	127419	115368

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

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Statement of Assets and Liabilities (Consolidated) as at 30th September 2024

(Rs.Lakh)

Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	78652.55	79424.61
Capital Work in Progress	28561.19	22205.05
Investment Property	5.77	5.77
Right-of-use assets	3167.44	3255.25
Other Intangible Assets	21.33	27.43
Financial Assets		
Investments		
(i) Investments in Associates & Joint Ventures	-	-
(ii) Other Investments	14771.90	13036.93
Other Financial Assets	1637.76	1187.05
Deferred Tax Asset	11408.29	10266.78
Other Non Current Assets	3246.46	3246.46
	141472.69	132655.33
CURRENT ASSETS		
Inventories	72485.68	114315.67
Financial Assets		
Trade Receivables	28773.14	15813.73
Cash and Cash equivalents	18636.73	43566.83
Other Bank Balances	242144.37	224365.46
Other Financial Assets	36831.33	24647.83
Current Tax Assets	225.67	160.54
Other current Assets	25031.39	21924.48
	424128.31	444794.54
Non-current Assets held for Disposal	4065.02	4065.02
TOTAL ASSETS	**569666.02**	**581514.89**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	64707.20	64707.20
Other Equity	65635.12	72866.72
	130342.32	137573.92
LIABILITIES		
NON CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	-	-
Lease Liabilities	3117.06	3162.60
Other Financial Liabilities	28.63	29.36
Provisions	16813.55	16217.03
Other Non Current Liabilities	874.06	974.80
	20833.30	20383.79
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	177558.75	177558.75
Lease Liabilities	318.89	301.03
Trade Payables		
(i) Dues to Micro,Small & Medium Enterprises	252.98	1025.21
(ii) Dues to Others	21763.82	47359.79
Other Financial Liabilities	206181.65	188018.19
Other Current Liabilities	10390.55	6840.59
Provisions	2023.76	2453.62
	418490.90	423557.18
TOTAL EQUITY AND LIABILITIES	**569666.02**	**581514.89**

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

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CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs.Lakh)

Sl.no	Particulars	Half Year ended 30.09.2024 Unaudited	Half Year ended 30.09.2023 Unaudited
A	**Cash flow From Operating Acivities**		
	Net Profit / (Loss) before Tax	(4890.86)	17704.91
	Adjustments for:		
	Depreciation / Impairment loss on Assets	1175.95	1057.38
	Exceptional items	(824.66)	6307.27
	(Profit) / Loss on Sale of Asset	0.03	-
	Interest Income	(9093.05)	(8962.98)
	Dividend Income	(43.74)	(40.82)
	Interest and Finance Charges	12341.06	12387.95
	Provision for Doubtful Trade receivables	0.01	(0.01)
	Provision for other doubtful receivables	-	-
	Provision for Bad / Doubtful Advances	0.11	0.01
	Provision for Obsolescence	172.94	200.00
	Amount written off- Deferred Government Grants	(0.47)	(0.47)
	Expenditure towards Corporate Social Responsibility	334.24	9.34
	Change in Provision	1226.52	(1381.78)
	Adjustment for Non cash items	(28.41)	81.78
	Operating Profit before Working Capital Changes	**369.67**	**27362.58**
	Adjustment for :		
	Inventories	41657.05	10806.24
	Trade Receivables	(12959.42)	(2397.80)
	Other Current Assets	(3,107.02)	(2065.39)
	Other Financial Assets	(14579.47)	(2552.27)
	Trade Payables	(26368.20)	2393.10
	Other liabilities	4202.66	5935.79
		(11154.40)	**12119.67**
	Cash Generation from Operations	**(10784.73)**	**39482.25**
	(Direct Tax Paid)/ Refund received	(65.13)	(108.93)
	Paid for Corporate Social Responsibility	(334.24)	(9.34)
	Net Cash from Operating Activities	**(11184.10)**	**39363.98**
B	**Cash Flow from Investing Activities**		
	Acquisition of Property, plant and equipment/CWIP	(6667.19)	(3896.30)
	Proceeds from the sale of Property, plant and equipment	1.05	-
	Acquisition of intangible assets	-	-
	(Investment in)/Withdrawal of Bank deposits	(18078.58)	(13202.07)
	Interest Received	11337.98	7324.48
	Dividend Received	43.74	40.82
	Capital Advances Paid	-	-
	Net Cash from Investing Activities	**(13363.00)**	**(9733.07)**
C	**Cash Flow from Financing Activities**		
	Net Proceeds /(Repayment) of Working capital facilities and short term loans	-	(2436.65)
	Dividend Paid	-	(6470.72)
	Interest Paid	(383.00)	(427.52)
	Net Cash from Financing Activities	**(383.00)**	**(9334.89)**
	Net increase in Cash and Cash Equivalents (A+B+C)	(24930.10)	20296.02
	Cash and Cash Equivalents as at 1st April (Opening Balance)	43566.83	4957.83
	Cash and Cash Equivalents as at 30th September (Closing Balance)	**18636.73**	**25253.85**
	Closing Cash and Cash Equivalents		
	Represented By :		
	Cash on hand	2.58	2.79
	Balances with banks	11557.86	4477.42
	Deposit with Bank (less than 3 month maturity)	7075.31	20773.64
	Interest accrued	0.98	-
	Total	**18636.73**	**25253.85**

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

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Notes:

1. These results have been approved by the Board of Directors in the meeting held on 8th November, 2024.

2. Auditors have given an unmodified opinion on the financial results of the Company for the quarter and half year ended September 30, 2024.

3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on September 30, 2024 is recognized on 90% recoverability basis.

4. 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 the CIRP and the powers of the Board of Directors of FRBL shall stand superseded as a consequence of this.

5. 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 and 52 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 and 52 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: 08.11.2024

एस शक्तिमणी / S. SAKTHIMANI
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