



K. VENKATACHALAMAIER & Co.
CHARTERED ACCOUNTANTS

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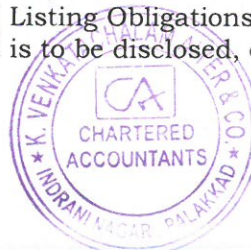
Also at: Bangalore, Delhi, Ernakulam, Kottayam, Kollam & Trivandrum

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

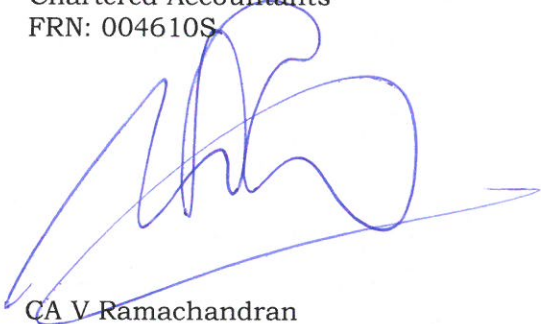
1. We have reviewed the accompanying statement of unaudited standalone financial results of **The Fertilisers and Chemicals Travancore Limited** ("the company") for the quarter ended September 30, 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of 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 #2 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 30.09.2022. Hence, the Company continues the classification of the land as lease hold, as on 30.09.2022.

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: 22020504BCUIWN4012

Place: Kochi
Date: November 11, 2022





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 2022

Rs. in lakhs

	Particulars	Quarter ended			Six Months Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	193500	129237	78165	322737	152379	442480
II.	Other income	2536	2276	2654	4812	5057	11765
III.	Total income(I+II)	196036	131513	80819	327549	157436	454245
IV.	Expenses						
	(a) Cost of materials consumed	118457	98361	55175	216818	90684	277086
	(b) Purchases of stock-in-trade	143	84	105	227	248	298
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	12292	-22326	-6131	-10034	3825	657
	(d) Employee benefits expense	7695	5864	4773	13559	11083	23176
	(e) Finance costs	6247	6156	6157	12403	12280	24440
	(f) Depreciation and amortization expense	694	690	376	1384	1139	2714
	(g) Other expenses	31258	28985	13791	60243	27624	81640
	Total expenses	176786	117814	74246	294600	146883	410011
V.	Profit / (Loss) before exceptional items and tax (III-IV)	19250	13699	6573	32949	10553	44234
VI.	Exceptional items Expenditure-wage revision arrear (Note 5)	-4790	0	-2928	-4790	-2928	-8906
VII.	Profit/(Loss) before tax (V+VI)	14460	13699	3645	28159	7625	35328
VIII.	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX.	Profit/(Loss) for the period from continuing Operations (VII-VIII)	14460	13699	3645	28159	7625	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)	14460	13699	3645	28159	7625	35328
XIV.	Other comprehensive Income						
	i. Items that will not be reclassified to Profit & Loss	1357	0	-23	1357	-23	1162
	ii. Remeasurement of defined benefit plan	-	-	-	-	-	448
XV.	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	15817	13699	3622	29516	7602	36938
XVI.	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year	-	-	-	-	-	(45,769)
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	2.23	2.12	0.56	4.35	1.18	5.46
	(2) Diluted -Rs	2.23	2.12	0.56	4.35	1.18	5.46

एस शक्तिमणि / S. SAKTHIMANI
निदेशक (वित्त) / Director (Finance)
दिए फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED
उद्योगमंडल / Udyogamandal - 683 501
कोच्चि / 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 2022

(Rs. in Lak)

Particulars	Quarter ended			Six Months Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a) Fertiliser:-	179279	106861	76311	286140	150636	40269
b) Petrochemical:-	14518	22517	2152	37035	2155	4093
c) Unallocated:-	495	513	47	1008	227	312
Less: Inter Segment Revenue	406	433	-27	839	34	149
Gross sales/Income from Operations	193886	129458	78537	323344	152984	44525
2. Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a) Fertiliser:-	24987	21264	8641	46251	18737	8684
b) Petrochemical:-	-3446	-2513	-424	-5959	-1512	-1461
c) Unallocated:-	-50	-10	-27	-60	34	-2240
Total	21491	18741	8190	40232	17259	4982
Less						
i. Finance cost	6247	6156	6157	12403	12280	2444
ii. Other un-allocable expenditure-net of un-allocable income	2933	941	670	3874	1806	-95
Add						
iii) Interest Income	2149	2055	2282	4204	4452	899
Total Profit/(Loss) Before Tax	14460	13699	3645	28159	7625	3532
3a. SEGMENT ASSETS	As on 30.09.2022	As on 30.06.2022	As on 30.09.2021	As on 30.09.2022	As on 30.09.2021	As on 31.03.2022
a) Fertiliser	383993	374380	336064	383993	336064	36516
b) Petrochemical	75116	58436	22023	75116	22023	2690
c) Others	24517	32406	16112	24517	16112	2955
Total	483626	465222	374199	483626	374199	42162
3b. SEGMENT LIABILITIES						
a) Fertiliser	210654	187955	364525	210654	364525	13777
b) Petrochemical	37287	36715	5709	37287	5709	1251
c) Others	192974	211746	15254	192974	15254	25577
Total	440915	436416	385488	440915	385488	40606
3c. SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a) Fertiliser	173339	186425	-28461	173339	-28461	22739
b) Petrochemical	37829	21721	16314	37829	16314	1438
c) Others	-168457	-179340	858	-168457	858	-22622
Total	42711	28806	-11289	42711	-11289	1555

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
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STANDALONE UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL
EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 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 11th November, 2022
2. 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 30.09.2022. Hence, the Company continues the classification of the land as lease hold, as on 30.09.2022.
3. 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.
4. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on September 30, 2022 is recognized on 70% recoverability basis on account of limited validity period of existing subsidy rates.
5. 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 have been provided in the books of accounts. Liability on account of previous year (2021-22) is categorized under exceptional item.
6. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

Kochi

S Sakthimani

Date: 11.11.2022

Director (Finance) & Chief Financial Officer

एस शक्तिमणि / S. SAKTHIMANI
निदेशक (वित्त) / Director (Finance)
दि फ़र्टिलाइज़र्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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Statement of Assets and Liabilities (Standalone) as at 30th September 2022

(Rs.Lakh)

Particulars	As at 30.09.2022	As at 31.03.2022
	Unaudited	Audited
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	29,150	30,188
Capital Work in Progress	6,773	4,402
Investment Property	6	6
Right-of-use assets	3,183	3,257
Other Intangible Assets	57	76
Financial Assets		
Investments		
(i) Investments in Associates & Joint ventures	408	408
(ii) Other Investments	10,738	9,380
Loans	3	3
Other Financial Assets	4,859	929
Other Non Current Assets	-	-
	55,177	48,650
CURRENT ASSETS		
Inventories	89,628	66,180
Financial Assets		
Trade Receivables	86,585	17,523
Cash and Cash equivalents	6,881	18,206
Other Bank Balances	1,66,971	1,69,440
Other Financial Assets	24,559	55,457
Current Tax Assets	394	233
Other current Assets	56,140	46,268
	4,31,157	3,73,307
Non-current Assets held for Disposal	4,065	4,065
TOTAL ASSETS	4,90,399	4,26,022
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	64,707	64,707
Other Equity	(16,244)	(45,770)
	48,463	18,937
LIABILITIES		
NON CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	1,020	1,020
Lease Liabilities	2,953	2,967
Other Financial Liabilities	2,523	2,523
Provisions	17,312	18,143
Other Non Current Liabilities	514	565
	24,322	25,218
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	1,78,783	1,79,502
Lease Liabilities	269	269
Trade Payables		
(i) Dues to Micro, Small & Medium Enterprises	-	103
(ii) Dues to Others	73,697	57,695
Other Financial Liabilities	1,53,940	1,34,334
Other Current Liabilities	5,976	5,014
Provisions	4,949	4,949
	4,17,613	3,81,867
TOTAL EQUITY AND LIABILITIES	4,90,399	4,26,022

S Sakthimani
Director (Finance) & Chief Financial Officer

एस शक्तिमणि / S. SAKTHIMANI
निदेशक (वित्त) / Director (Finance)
दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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**THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED**

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943GOI000371

Website: <http://www.fact.co.in>**STANDALONE CASH FLOWS STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2022**

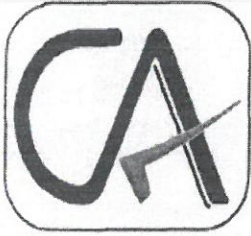
Rs. in lakhs

Sl.no	Particulars	Year ended	Year ended
		30.09.2022	30.09.2021
		Audited	Audited
A	Cash flow From Operating Activities		
	Net Profit / (Loss) before Tax	28159	7625
	Adjustments for:		
	Depreciation / Impairment loss on Assets	1384	1138
	Exceptional items	4790	2928
	Interest Income	(4204)	(4452)
	Interest and Finance Charges	12404	12280
	Provision for Bad / Doubtful Debts	260	44
	Provision for Bad / Doubtful Advances	(240)	(23)
	Provision for Obsolescence	105	89
	Expenditure towards Corporate Social Responsibility	5	54
	Change in Provision	(831)	(617)
	Adjustment for Non cash items	42	(17)
	Operating Profit before Working Capital Changes	41873	19049
	Adjustment for :		
	Inventories	(23553)	(10400)
	Trade Receivables	(69322)	(13811)
	Loans		(39)
	Other Current Assets	(9632)	(5330)
	Other Financial Assets	26077	6548
	Trade Payables	15899	17260
	Other liabilities	3674	1233
		(56857)	(4534)
	Cash Generation from Operations	(14984)	14515
	(Direct Tax Paid)/ Refund received	(161)	(40)
	Paid for Corporate Social Responsibility	(5)	(54)
	Net Cash from Operating Activities	(15151)	14421
B	Cash Flow from Investing Activities		
	Acquisition of Property, plant and equipment/CWIP	(2605)	(4231)
	(Investment in)/Withdrawal of Bank deposits	(1460)	(16414)
	Interest Received	9025	5471
	Net Cash from investing Activities	4960	(15174)
C	Cash Flow from Financing Activities		
	Net Proceeds /(Repayment) of Working capital facilities and short term loans	(719)	
	Interest Paid	(415)	(387)
	Net Cash from Financing Activities	(1134)	(387)
	Net increase in cash and Cash Equivalent (A+B+C)	(11326)	(1140)
	Cash and Cash Equivalent as at 1st April (Opening Balance)	18206	17879
	Cash and Cash Equivalent as at 30th September (Closing Balance)	6881	16739
	Closing Cash and Cash Equivalents		
	Represented By :		
	Cash on hand	17	10
	Balances with banks	1806	3159
	Deposit with Bank (less than 3 month maturity)	5058	13570
	Total	6881	16739

S Sakthimani

Director (Finance) & Chief Financial Officer

एस शक्तिमणि / S. SAKTHIMANI
निदेशक (वित्त) / Director (Finance)द्वि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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K. VENKATACHALAM AIYER & Co.
CHARTERED ACCOUNTANTS

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E-Mail : chandrufca@gmail.com

Also at : Bangalore, Delhi, Ernakulam, Kottayam, Kollam & Trivandrum

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 September 30, 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 #2 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 30.09.2022. Hence, the Company continues the classification of the land as lease hold, as on 30.09.2022.

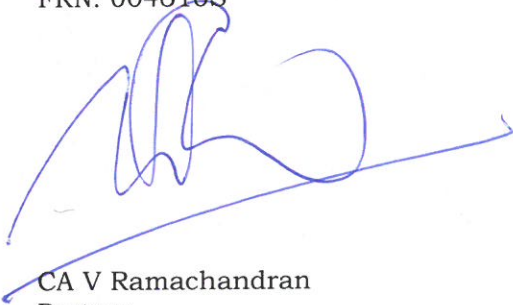
Our conclusion is not modified in respect of the above matter.

7. The accompanying unaudited consolidated statement does not include interim financial results and other financial information of the quarter ended September 30, 2022, in respect of the joint venture/associate viz FACT – RCF Building Products Limited and Kerala Enviro Infrastructure Limited due to the reasons stated in Note #3 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 September 30, 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: 22020504BCUJIY2435

Place: Kochi
Date: November 11, 2022





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 REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.
 CIN : L24129KL1943GOI000371
 Website: http://www.fact.co.in

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

Rs. in lakhs

Particulars	Quarter ended			Six Months Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	193500	129237	78165	322737	152379	442480
II. Other income	2536	2276	2654	4812	5057	11765
III. Total income (I+II)	196036	131513	80819	327549	157436	454245
IV. Expenses						
(a) Cost of materials consumed	118457	98361	55175	216818	90684	277086
(b) Purchases of stock-in-trade	143	84	105	227	248	298
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	12292	-22326	-6131	-10034	3825	657
(d) Employee benefits expense	7695	5864	4773	13559	11083	23176
(e) Finance costs	6247	6156	6157	12403	12280	24440
(f) Depreciation and amortization expense	694	690	376	1384	1139	2714
(g) Other expenses	31258	28985	13791	60243	27624	81640
Total expenses	176786	117814	74246	294600	146883	410011
V. Profit / (Loss) before exceptional items and tax (III-IV)	19250	13699	6573	32949	10553	44234
VI. Exceptional items Expenditure-wage revision arrear (Note 5)	-4790	0	(2,928.14)	-4790	-2928	(8,906)
VII. Profit/(Loss) before tax (V+VI)	14460	13699	3645	28159	7625	35328
VIII. Tax expense						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
IX. Profit/(Loss) for the period from continuing Operations (VII-VIII)	14460	13699	3645	28159	7625	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)	14460	13699	3645	28159	7625	35328
XIV. Other comprehensive Income						
i. Items that will not be reclassified to Profit & Loss	1357	-	(23)	1357	(23)	1,162
ii. Remeasurement of defined benefit plan	-	-	0	-	-	448
XV. Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the period)	15817	13699	3622	29516	7602	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	2.23	2.12	0.56	4.35	1.18	5.46
(2) Diluted -Rs	2.23	2.12	0.56	4.35	1.18	5.46

एस शक्तिमणि/ 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

CONSOLIDATED AUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

(Rs.in Lakh)

Particulars	Quarter ended			Six Months Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.Segment Revenue						
a)Fertiliser:-	179279	106861	76311	286140	150636	402695
b)Petrochemical:-	14518	22517	2152	37035	2155	40931
c)Unallocated:-	495	513	47	1008	227	3122
Less: Inter Segment Revenue	406	433	-27	839	34	1495
Gross sales/Income from Operations	193886	129458	78537	323344	152984	445253
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost						
a)Fertiliser:-	24987	21264	8641	46251	18737	86844
b)Petrochemical:-	-3446	-2513	-424	-5959	-1512	-14613
c)Unallocated:-	-50	-10	-27	-60	34	-22407
Total	21491	18741	8190	40232	17259	49824
Less						
i.Finance cost	6247	6156	6157	12403	12280	24441
ii.Other un-allocable expenditure-net of un-allocable income	2933	941	670	3874	1806	-953
Add						
iii) Interest Income	2149	2055	2282	4204	4452	8992
Total Profit/(Loss) Before Tax	14460	13699	3645	28159	7625	35328
3a. SEGMENT ASSETS	As on 30.09.2022	As on 30.06.2022	As on 30.09.2021	As on 30.09.2022	As on 30.09.2021	As on 31.03.2022
a)Fertiliser	383993	374380	336064	383993	336064	365163
b)Petrochemical	75116	58436	22023	75116	22023	26905
c) Others	24517	32406	16112	24517	16112	29552
	483626	465222	374199	483626	374199	421620
3b. SEGMENT LIABILITIES						
a)Fertiliser	210654	187955	364525	210654	364525	137771
b)Petrochemical	37287	36715	5709	37287	5709	12516
c) Others	192974	211746	15254	192974	15254	255777
	440915	436416	385488	440915	385488	406064
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)						
a)Fertiliser	173339	186425	-28461	173339	-28461	227392
b)Petrochemical	37829	21721	16314	37829	16314	14389
c) Others	-168457	-179340	858	-168457	858	-226225
Total	42711	28806	-11289	42711	-11289	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
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CONSOLIDATED AUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 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 11th November, 2022
2. 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 30.09.2022. Hence, the Company continues the classification of the land as lease hold, as on 30.09.2022.
3. 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.
4. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on September 30, 2022 is recognized on 70% recoverability basis on account of limited validity period of existing subsidy rates.
5. 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 have been provided in the books of accounts. Liability on account of previous year (2021-22) is categorized under exceptional item.
6. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

Kochi


S Sakthimani

Date: 11.11.2022

एस. सक्तिमणि / S. SAKTHIMANI
निर्देशक (वित्त) / Director (Finance)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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Statement of Assets and Liabilities (Consolidated) as at 30th September 2022

(Rs.Lakh)

Particulars	As at 30.09.2022	As at 31.03.2022
	Unaudited	Audited
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	29,150	30,188
Capital Work in Progress	6,773	4,402
Investment Property	6	6
Right-of-use assets	3,183	3,257
Other Intangible Assets	57	76
Financial Assets		
Investments		
(i) Investments in Associates & Joint ventures	408	408
(ii) Other Investments	10,738	9,380
Loans	3	3
Other Financial Assets	4,859	929
Other Non Current Assets	-	-
	55,177	48,650
CURRENT ASSETS		
Inventories	89,628	66,180
Financial Assets		
Trade Receivables	86,585	17,523
Cash and Cash equivalents	6,881	18,206
Other Bank Balances	1,66,971	1,69,440
Other Financial Assets	24,559	55,457
Current Tax Assets	394	233
Other current Assets	56,140	46,268
	4,31,157	3,73,307
Non-current Assets held for Disposal	4,065	4,065
TOTAL ASSETS	4,90,399	4,26,022
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	64,707	64,707
Other Equity	(16,244)	(45,770)
	48,463	18,937
LIABILITIES		
NON CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	1,020	1,020
Lease Liabilities	2,953	2,967
Other Financial Liabilities	2,523	2,523
Provisions	17,312	18,143
Other Non Current Liabilities	514	565
	24,322	25,218
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	1,78,783	1,79,502
Lease Liabilities	269	269
Trade Payables		
(i) Dues to Micro, Small & Medium Enterprises	-	103
(ii) Dues to Others	73,697	57,695
Other Financial Liabilities	1,53,940	1,34,334
Other Current Liabilities	5,976	5,014
Provisions	4,949	4,949
	4,17,613	3,81,867
TOTAL EQUITY AND LIABILITIES	4,90,399	4,26,022

S Sakthimani
Director (Finance) & Chief Financial Officer

ശക്തിമണി / S. SAKTHIMANI
निदेशक (वित्त) / Director (Finance)

दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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Website: <http://www.fact.co.in>**CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022**

Rs` in Lakh

Sl.no	Particulars	Year ended	
		30.09.2022	30.09.2021
		Audited	Audited
A	Cash flow From Operating Activities		
	Net Profit / (Loss) before Tax	28159	7625
	Adjustments for:		
	Depreciation / Impairment loss on Assets	1384	1138
	Exceptional items	4790	2928
	Interest Income	(4204)	(4452)
	Interest and Finance Charges	12404	12280
	Provision for Bad / Doubtful Debts	260	44
	Provision for Bad / Doubtful Advances	(240)	(23)
	Provision for Obsolescence	105	89
	Expenditure towards Corporate Social Responsibility	5	54
	Change in Provision	(831)	(617)
	Adjustment for Non cash items	42	(17)
	Operating Profit before Working Capital Changes	41873	19049
	Adjustment for :		
	Inventories	(23553)	(10400)
	Trade Receivables	(69322)	(13811)
	Loans		(39)
	Other Current Assets	(9632)	(5330)
	Other Non Current Assets		5
	Other Financial Assets	26077	6548
	Trade Payables	15899	17260
	Other liabilities	3674	1233
		(56857)	(4534)
	Cash Generation from Operations	(14984)	14515
	(Direct Tax Paid)/ Refund received	(161)	(40)
	Paid for Corporate Social Responsibility	(5)	(54)
	Net Cash from Operating Activities	(15151)	14421
B	Cash Flow from Investing Activities		
	Acquisition of Property, plant and equipment/CWIP	(2605)	(4231)
	(Investment in)/Withdrawal of Bank deposits	(1460)	(16414)
	Interest Received	9025	5471
	Net Cash from investing Activities	4960	(15174)
C	Cash Flow from Financing Activities		
	Net Proceeds /(Repayment) of Working capital facilities and short term loans	(719)	
	Interest Paid	(415)	(387)
	Net Cash from Financing Activities	(1134)	(387)
	Net increase in cash and Cash Equivalent (A+B+C)	(11326)	(1140)
	Cash and Cash Equivalent as at 1st April (Opening Balance)	18206	17879
	Cash and Cash Equivalent as at 30th September (Closing Balance)	6881	16739
	Closing Cash and Cash Equivalents		
	Represented By :		
	Cash on hand	17	10
	Balances with banks	1806	3159
	Deposit with Bank (less than 3 month maturity)	5058	13570
	Total	6881	16739

S Sakthimani

एस साकथिमणि / S. SAKTHIMANI
Director (Finance) & Chief Financial Officer (Finance)दि फर्टिलाइजर्स एण्ड केमिकल्स ट्रावन्कोर लिमिटेड
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