

K. VENKATACHALAM AIYER & 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, 2023 ("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.

For K Venkatachalam Aiyer & Co. Chartered Accountants FRN: 004610S

CA V Ramachandran Partner Membership No: 020504 UDIN: 23020504BGWUEM2461

Place: Kochi Date: November 06, 2023





THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI. CIN : L24129KL1943GOI000371

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

	Particulars		Quarter ended		Six Month	is Ended	Year Ended
		30,09.2023	30,06,2023	30.09.2022	30.09.2023	30.09.2022	31.03,2023
	-	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		166321	123257	193500	289578	322737	619815
1. 1. 11.	Revenue from operations Other income	5038	4492	2536	9530	4812	13558
31. III.	Total income(I+II)	171359	127749	196036	299108	327549	633373
IV.	Expenses (a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Changes in inventories of finished	71579 14429	78488 13863	118457 143	150067 28292	216818 227	417898 504
	goods,work-in-progress and stock-in-trade	20100	-17963	12292	11217	-10034	-44895
		29180	-17965 7617	7695	15857	13559	28819
	(d) Employee benefits expense(e) Finance costs	8240 6124	6264	6247	12388	12403	24734
	(f) Depreciation and amortization expense	532	525	694	1057	1384	3011
	(g) Other expenses	29657	26561	31258	56218	60243	142003
	Total expenses	159741	115355	176786	275096	294600	572074
	Profit / (Loss) before exceptional items and						
V.	tax (III-IV)	11618	12394	19250	24012	32949	61299
Vi.	Exceptional items(Refer Note No:2)	-1094	-5213	-4790	-6307	-4790	
	Profit/(Loss) before tax (V+VI)	10524	7181	14450	17705	28159	61299
VII. VIII.	Tax expense (1) Current tax (2) Deferred tax	(e) (a)	-				-
	Profit /(Loss) for the period from continuing						
iX	Operations (VII-VIII)	10524	7181	14460	17705	28159	61299
IA.	Profit /(Loss) for the period from						
×	discontinuing Operations	(a)					-
XI	Tax Expenses of discontinued Operations Profit /(Loss) for the period from						
XII	discontinued Operations after Tax		-	14460	17705	28159	61299
XIII	Profit /(Loss) for the period (IX+XII)	10524	7181	14400	17705	20100	
XIV	Other comprehensive Income i. Items that will not be reclassified to Profit & Loss	1718	-	1357	1718	1357	1497
	ii. Remeasurement of defined benefit plan	802		-	802	-	-1608
	Total comprehensive Income for the period (XIII+XIV) (Comprising of profit (Loss) and Other Comprehensive Income for the				2022	29516	6118
XV	period)	13044	1 718:	1 15817	20225	29510	0110
XVI	Reserves excluding Revaluation Reserves as per balance sheet of Previous Accounting Year Paid-up Equity Share Capital (Face Value of	-		-	-		6268
XVII	the Share is Rs. 10 per Share) Earnings per equity share of Ks 10 each	64707	7 6470	7 64707	64707	64707	6470
XVIII				2.03	2.74	4.35	9.47
	(1) Basic -Rs	1,63				10	10
	(2) Diluted -Rs	1.63	1.11	2,23	2+17		

Rs. in lakhs

एस शक्तिमणि/ S. SAKTHIMAN! निदेशक (वित्त)/Director (Finance) दि फ़र्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

उद्योगमंडल / Udyogamandal- 683 501 कोच्ची / Kochi, केरल/Kerala, भारत/India-

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THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI. CIN : L24129KL1943GO1000371 Website: http://www.fact.co.in

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STANDALONE UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

						(Rs.in Lakh)
Particulars		Quarter ended		Six Montl	Year Ended	
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31,03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
L.Segment Revenue						
a)Fertiliser:-	158031	105261	179279	263292	286140	543715
b)Petrochemical:-	8422	17823	14518	26245	37035	77451
c)Unallocated:-	548	909	495	1457	1008	3978
Less: Inter Segment Revenue	298	550	406	848	839	2998
Gross sales/Income from Operations	166703	123443	193886	290146	323344	622146
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost a)Fertiliser:-	19913	13858	24987	33771	46251	10872
b)Petrochemical:-	-6395	-3448	-3446	-9843	-5959	-1711
			50	124	-60	-1803
c)Unallocated:-	-91	-33	-50	-124	-00	-1605
Total	13427	10377	21491	23804	40232	7357
Less						
i Finance cost	6124	6264	6247	12388	12403	2473
ii.Other un-allocable expenditure-net of un- allocable income	1435	1238	2933	2673	3874	-122
Add iii) Interest Income	4656	4306	2149	8962	4204	1122
Total Profit/(Loss) Before Tax	10524	7181	14460	17705	28159	6129
	As on 30.09.2023	As on 30.06.2023	As on 30.09 2022	As on 30.09.2023	As on 30.09.2022	As on 31.03.2023
3a. SEGMENT ASSETS	463451	447011	383993	463451	383993	42874
b)Petrochemical	31833	36646	75116	31833	75116	3792
c) Others	69723	75473	24517	69723	24517	6629
	565007	559130	483626	565007	483626	53297
3b. SEGMENT LIABILITIES	- 10570	224160	210654	340570	210654	12090
a)Fertiliser	240578 10332	234169 11162	210654 37287	240578 10332	1	12050
b)Petrochemical	10332	190696	192974	186678	192974	27464
c) Others	437588	436027	440915	437588	440915	41223
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT AS		I				
a)Fertiliser	222873	212842	173339	222873	173339	30784
b)Petrochemical	21501	25484	37829	21501	37829	2123
c) Others	-116955	-115223	-168457	-116955	-168457	-20834
Total	127419	123103	42711	127419	42711	12073

एस शक्तिमणि/ S. SAKTHIMAN! निदेशक (वित्त)/Director (Finance) दि फ्रटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड TNE 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 2023

Notes:

- 1. These results have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 6th November, 2023.
- 2. During the quarter, Department of Fertilizers- Government of India has recovered Rs 1094 lakh (Rs.5213 lakh during previous quarter) towards downward revision of subsidy for the quarter ended 31.03.2023 which has been adjusted in the accounts during the quarter and shown under exceptional item.
- 3. The Government of India vide office memorandum No 23011/10/2023 P&K dated 26th October 2023 has reduced Nutrient Based Subsidy for P&K fertilisers applicable for the period 01.10.2023 to 31.03.2024. The impact on account of this on the stock with dealers as on 30.09.2023 amounting to Rs 11569 lakh has been considered during the quarter.
- Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on September 30, 2023 is recognized on 70% recoverability basis.
- 5. Recognition of the company's share of profit/loss in its Joint Ventures: As the company has fully provided the value of investment in FACT RCF Building Products Limited, separate recognition of its share of losses is not required now.
- 6. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

एस शक्तिमणि/ S. SAKTHIMANI निदेशक (वित्त)/Director (Finance) दि फ्रटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANGORE LIMITED वद्योगमंडल/Udyogamandal-683 501 कोर्ट्यो/Hochi, केरल/Kerela, भारत/India

S Sakthimani

Kochi

Date: 06.11.2023

Director (Finance) & Chief Financial Officer

Whole-time Director



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 2023

Statement of Assets and Liabilities (Statuatorie	y do de obtil coprendent	(Rs.Lakh)	
Particulars	As at 30.09.2023	As at 31,03.2023	
	Unaudited	Audited	
ASSETS			
NON CURRENT ASSETS		70.407	
Property, Plant and Equipment	77,230	78,167	
Capital Work in Progress	14,235	10,459	
Investment Property	6	6	
Right-of-use assets	3,181	3,160	
Other Intangible Assets	24	46	
Financial Assets			
Investments			
(i) Investments in Associates & Joint ventures			
(ii) Other Investments	13,004	11,286	
Loans	-		
Other Financial Assets	2,667	12,718	
Other Non Current Assets	1,518	1,518	
	1,11,865	1,17,360	
CURRENT ASSETS		07.910	
Inventories	86,806	97,812	
Financial Assets	50,285	47,887	
Trade Receivables	25,254	4,958	
Cash and Cash equivalents	2,50,243	2,26,989	
Other Bank Balances	22,947	18,756	
Other Financial Assets	22,547	183	
Current Tax Assets		25,420	
Other current Assets	27,485	4,22,006	
	4,63,312		
Non-current Assets held for Disposal	4,065	4,065	
TOTAL ASSETS	5,79,242	5,43,431	
EQUITY AND LIABILITIES			
EQUITY		01.707	
Equity Share Capital	64,707	64,707	
Other Equity	76,436	62,682	
	1,41,143	1,27,390	
LIABILITIES			
NON CURRENT LIABILITIES			
Financial Liabilities		510	
Borrowings	510		
Lease Liabilities	3,068		
Other Financial Liabilities	30		
Provisions	16,733		
Other Non Current Liabilities	1,036		
	21,377	23,659	
CURRENT LIABILITIES			
Financial Liabilities			
	1,77,962	1,80,399	
Borrowings	277	077	
Lease Liabilities , Trade Payables			
	430	430	
(i) Dues to Micro, Small & Medium Enterprises (ii) Dues to Others	39,766	1	
Other Financial Liabilities	1,84,194		
Other Current Liabilities	10,587		
Provisions	4,16,722		
TOTAL COUNTY AND LIADILITIES	5,79,242		
TOTAL EQUITY AND LIABILITIES		and the second second second second	

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

एस शक्तिमणि/ S. SAKTHIMAN! निदेशक (बित्त)/Director (Finance) **दि फ़टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर** लिमिनेख THE F5RTILISERS AND CNEMICALS TRAVANGORE UMMUND उद्योगमंडल/Udyogamandal-683.50। कोव्धी/Kochi, बेग्रेल/Kerala, भारत/ind



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHL

CIN : L24129KL1943GOI000371

	STANDALONE CASH FLOWS STATEMENT FOR HALF YEAR I		Rs, in la
Т		Year ended	Year ended
,	Particulars	30.09.2023	31.03.2023
1		Unaudited	Audited
(Cash flow From Operating Acivities		
	 Net Profit / (Loss) before Tax	17705	612
1	Adjustments for:	1057	30
4	Depreciation / Impairment loss on Assets	6307	
1	Exceptional items		(8
÷	(Profit) / Loss on Sale of Asset Interest Income	(8963)	(112
1	Dividend Income	(41)	(
	Interest and Finance Charges	12388	24
	Provision for Doubtful Trade receivables		
	Provision for other doubtful receivables		183
	Provision for Bad / Doubtful Advances		
	Provision for Obsolescence	200	23
	Amount written off- Deferred Government Grants		
	Expenditure towards Corporate Social Responsibility	9	4
1	Change in Provision	(1382)	(22
	Adjustment for Non cash items	82	
1	Operating Profit before Working Capital Changes	27363	951
1	Adjustment for :	10806	(340
	Inventories	(2398)	(304
	Trade Receivables	(2000)	(004
	Loans	(2065)	2
	Other Current Assets	(2000)	(15
	Other Non Current Assets	(2552)	38
	Other Financial Assets	2393	(199
	Trade Payables	5936	4
	Other liabilities		
		12120	(399
	Cash Generation from Operations	39483	55
Ì		(100)	
	(Direct Tax Paid)/ Refund received	(109)	(4
	Paid for Corporate Social Responsibility	(3)	(4
	l Net Cash from Operating Activities	39364	55
	The second se		
	Cash Flow from Investing Activities		
	Acquisition of Property, plant and equipment/CWIP	(3896)	(92
	Acquisition of Property, plant and equipment/own	(0000)	`1
	Proceeds from the sale of Property, plant and equipment		
	Acquisition of intangible assets (Investment in)/Withdrawal of Bank deposits	(13202)	(693
	Interest Received	7324	9
1	Dividend Received	41	
	Lividence received		
	Net Cash from Investing Activities	(9733)	(683
	Cash Flow from Financing Activities		
	Net Proceeds /(Repayment) of Working capital		
	facilities and short term loans	(2437)	
	Dividend Paid	(6471)	
	Interest Paid	(428)	(8
	Net Cash from Financing Activities	(9335)	(4
	Net increase in Cash and Cash Equivalent (A+B+C)	20296	(132
	Cash and Cash Equivalent as at 1st April (Opening Balance)	4958	18
		25254	4
	Cash and Cash Equivalent as at 30th September (Closing Balance)	20204	
	Closing Cash and Cash Equivalents		
	Represented By :		
	Cash on hand	3	
	Balances with banks	4477	4
	Deposit with Bank (less than 3 month maturity)	20774	4
	Total	25254	4

एस शक्तिमणि। S. SAKTHIMAN! निदेशक (वित्त)/Director (Finance) दि फ़र्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED उद्योगमंडल / Udyogamandal- 683 501 कोच्ची/Kochi, केरल/Kerala, भारत/India

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



K. VENKATACHALAM AIYER & Co.

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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, 2023 ("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. The accompanying unaudited consolidated statement does not include interim financial results and other financial information of the quarter ended September 30, 2023, 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/associate are not material to the Group. Hence the results of operations for the quarter ended September 30, 2023, 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

CAV Ramachandran Partner Membership No: 020504 UDIN: 23020504BGWUEN3821

Place: Kochi Date: November 06, 2023





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 FORTHE QUARTER AND HALF YEAR ENDED

30TH SEPTEMBER 2023

		30TH SEPTEM					Rs. in lakhs
		(Quarter endec		Six Mont	Year Ended	
	Particulars –		30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue from operations	166321	123257	193500	289578	322737	619815
n.	Other income	5038	4492	2536	9530	4812	13558
HI.	Total income(I+II)	171359	127749	196036	299108	327549	633373
IV.	Expenses						
	(a) Cost of materials consumed	71579	78488	118457	150067	216818	417898
	(b) Purchases of stock-in-trade	14429	13863	143	28292	227	504
	(c) Changes in inventories of finished		1				
	goods,work-in-progress and stock-in-trade	29180	-17963	12292	11217	-10034	-44895
	(d) Employee benefits expense	8240	7617	7695	15857	13559	
	(e) Finance costs	6124	6264	6247	12388	12403	
	(f) Depreciation and amortization expense	532	525	694	1057	1384	
	(g) Other expenses	29657	26561	31258	56218	60243	142003
	Total expenses	159741	115355	176786	275096	294600	572074
	Profit / (Loss) before exceptional items and tax						
V.	(111-1V)	11618	12394	19250	24012	32949	61299
VI.	Exceptional items(Refer Note No:2)	-1094	-5213	-4790	-6307	-4790	
VII.	Profit/(Loss) before tax (V+VI)	10524	7181	14460	17705	28159	6129
VIII.	Tax expense						
• • • • •	(1) Current tax			1 2 77	1		-
	(2) Deferred tax			125	-		
	Profit /(Loss) for the period from continuing						6400
١X	Operations (VII-VIII)	10524	7181	14460	17705	28159	6129
	Profit /(Loss) for the period from discontinuing				1		
Х	Operations		*	-	556	-	-
XI	Tax Expenses of discontinued Operations Profit /(Loss) for the period from discontinued	-	80	-	1	-	
XII	Operations after Tax	-	· · · ·	-	120	-	2
XIII	Profit /(Loss) for the period (IX+XII)	10524	7181	. 14460	17705	28159	6129
XIV	Other comprehensive Income						
	i. Items that will not be reclassified to Profit &				-		1
	Loss	1718	3 0	1357			
	ii. Remeasurement of defined benefit plan	802	2 -		802	-	-160
	Total comprehensive Income for the period					1	
	(XIII+XIV) (Comprising of profit (Loss) and Other					20544	6118
XV	Comprehensive Income for the period)	13044	1 7181	15817	20225	29516	0110
	Reserves excluding Revaluation Reserves as per						
XVI	balance sheet of Previous Accounting Year Paid-up Equity Share Capital (Face Value of the		1.5	8		1993	6268
XVII	Share is Rs. 10 per Share)	6470	7 64707	64707	6470	64707	6470
	Earnings per equity share of Rs 10 each (not			,			
XVIII	Annualised)			2.22	2.74	4.35	9.4
	(1) Basic -Rs	1.63	11				
	(2) Diluted -Rs	1.63	11				



एस शक्तिमणि/ S. SAKTHIMANI निदेशक (वित्त)/Director (Finance) दि फ़टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिग्विटेड THE FEXTILISERS AND CHEMICALS TRAVANCORT LINATED उद्योगमंडल/Udyogamandal- 683 50% कोव्यो/Kochi, केरल/Keralo, जारत/Indic



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 2023

						(Rs.in Lakh)
Particulars	Particulars Quarter ended Six Months Ende		is Ended	Year Ended		
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30,09.2022	31,03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.Segment Revenue a)Fertiliser:-	158031	105261	179279	263292	286140	543715
L)Petrochemical:-	8422	17823	14518	26245	37035	77451
c)Unallocated:-	548	909	495	1457	1008	3978
Less: Inter Segment Revenue	298	550	406	848	839	
Gross sales/Income from Operations	166703	123443	193886	290146	323344	622140
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost a)Fertiliser:-	19913	13858	24987	33771	46251	108725
b)Petrochemical:-	-6395	-3448	-3446	-9843	-5959	-17116
c)Unallocated:-	-91	-33	-50	-124	-60	
Total	13427	10377	21491	23804	40232	73579
Less						
i.Finance cost ii.Other un-allocable expenditure-net of un-allocable	6124	6264	6247	12388	12403	
income	1435	1238	2933	2673	3874	-1226
Add	4656	4306	2149	8962	4204	11227
iii) Interest Income	4656		14460	17705	28159	designed and the second
Total Profit/(Loss) Before Tax	10524 As on	7181 As on	As on	As on	As on	As on
3a. SEGMENT ASSETS	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
AND DESCRIPTION OF A DE	463451	447011	383993	463451	383993	428747
a)Fertiliser b)Petrochemical	31833		75116	31833	75116	37927
c) Others	69723	75473	1	69723	24517	66298
	565007	559130	483626	565007	483626	532972
3b. SEGMENT LIABILITIES						100000
ت)Fertiliser	240578		2	240578		
b)Petrochemical	10332			10332	37287	1
c) Others	186678		a second s	Contraction of the local division of the	192974	
	437588	A	440915	437588	440915	412237
3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS	- SEGMENT LIA	BILITIES)	170000	222873	173339	307845
a)Fertiliser	222873				37829	
b)Petrochemical	21501		5	21501 -116955	-168457	
c) Others	-116955		Contraction of the local data	1 ²	42711	
Total	127419	123103	42711	127419	42/1-	120/3.

एस शविसमणि/ S. SAKTHIMANI निदेशक. (बित)/Director (Finance) दि फ़ॉर्टनगड़ज़र्स एण्ड केशिकल्स ट्रावनकोर लिमिटेड गाढ हेट नाधडहाड AND CHEMICALS TRAVANCORE LIMP. ED हलागिडले/Udyogamandal-683 501 जावजे/ Kochi, केएल/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 HALF YEAR ENDED 30TH SEPTEMBER 2023

Notes:

- 1. These results have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 6th November, 2023.
- 2. During the quarter, Department of Fertilizers- Government of India has recovered Rs 1094 lakh (Rs.5213 lakh during previous quarter) towards downward revision of subsidy for the quarter ended 31.03.2023 which has been adjusted in the accounts during the quarter and shown under exceptional item.
- 3. The Government of India vide office memorandum No 23011/10/2023 P&K dated 26th October 2023 has reduced Nutrient Based Subsidy for P&K fertilisers applicable for the period 01.10.2023 to 31.03.2024. The impact on account of this on the stock with dealers as on 30.09.2023 amounting to Rs 11569 lakh has been considered during the quarter.
- Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on September 30, 2023 is recognized on 70% recoverability basis.
- 5. Recognition of the company's share of profit/loss in its Joint Ventures: As the company has fully provided the value of investment in FACT RCF Building Products Limited, separate recognition of its share of losses is not required now.
- 6. The figures for the corresponding previous periods have been regrouped/reclassified, wherever found necessary, to confirm to current period presentation.

एस प्राक्तिमणि/ S. SAXTHIMAN! निदेशक (वित्त)/Director (Finance) दि फ्रांटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिभिदेड THE FERTILISERS AND CREMICALS TRAVANDORS UNITED उद्योगमंडल/Udyogamandal- 683 50% कोच्ची/ Kochi, केरल/Kerala, भारत/India

S Sakthimani

Kochi

Date: 06.11.2023

Director (Finance) & Chief Financial Officer

Whole-time Director



* THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI. CIN: L24129KL1943GO1000371

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

Statement of Assets and Liabilities (Consolidated) as at 30th September 2023

(Rs.Lakh)						
Particulars	As at 30.09.2023	As at 31.03.2023				
	Unaudited	Audited				
ASSETS						
NON CURRENT ASSETS	77.230	78,167				
Property, Plant and Equipment		10,459				
Capital Work in Progress	14,235	6				
nvestment Property	6					
Right-of-use assets	3,181	3,160				
Other Intangible Assets	24	46				
Financial Assets						
Investments						
(i) Investments in Associates & Joint ventures	1					
(ii) Other Investments	13,004	11,28				
		-				
Loans	2,667	12,71				
Other Financial Assets	1,518	1.51				
Other Non Current Assets	1,11,865	1,17,36				
CURRENT ASSETS						
Inventories	86,806	97,81				
Financial Assets						
	50,285	47,88				
Trade Receivables	25,254	4.95				
Cash and Cash equivalents	2,50,243	2,26,98				
Other Bank Balances		18,75				
Other Financial Assets	22,947					
Current Tax Assets	292	18				
Other current Assets	27,485	25,42				
	4,63,312	4,22,00				
Non-current Assets held for Disposal	4,065	4,06				
TOTAL ASSETS	5,79,242	5,43,43				
EQUITY AND LIABILITIES						
EQUITY						
	64,707	64,70				
Equity Share Capital		62,68				
Other Equity	76,436	1,27,39				
LIABILITIES	1,41,143	1,21,100				
		3				
NON CURRENT LIABILITIES						
Financial Liabilities	510	5				
Borrowings	3,068	2,9				
Lease Liabilities		2,0				
Other Financial Liabilities	30	19,0				
Provisions	16,733					
Other Non Current Liabilities	1,036	1,1				
	21,377	23,6				
CURRENT LIABILITIES						
Financial Liabilities						
Borrowings	1,77,962	1,80,3				
Lease Liabilities	277	2				
		1				
Trade Payables	100	4				
(i) Dues to Micro, Small & Medium Enterprises	430	37,3				
(jii) Dues to Others	39,766					
Other Financial Liabilities	1,84,194	1,64,7				
Other Current Liabilities	10,587	5.7				
Provisions	3,506	3,4				
Levierene	4 16,722	3,92,3				
TOTAL EQUITY AND LIABILITIES	5,79,242	5,43,4				

एस शक्तिमणि/ S. SAXTHIMAN! निदेशक (वित्त)/Director (Finance) निदेशक (वित्त)/Director (Finance) S Sakthimani दि फ़टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FRATHISERS AND CHEMICALS TRAVANCOUS 100750 Whole-time Director THE FEE FILISERS AND CHEMICALS TRAVANCOUR LINUTED अधीममंडल / Udyogamandal- 680 50 i ीयत/ Kochi, केरल/Kerela, भारत/India

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THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED REGISTERED OFFICE:ELOOR, UDYOGAMANDAL, KOCHI.

CIN : L24129KL1943G01000371

Website: http://www.fact.co.in CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

10	Particulars	Year ended 30.09.2023 Unaudited	Year ended 31.03.2023 Audited
10	sh flow From Operating Acivities		
		17705	61299
	t Profit / (Loss) before Tax	17700	101112-010
A	Justments for: Depreciation / Impairment loss on Assets	1057	3011
16	Exceptional items	6307	(838)
	(Profit) / Loss on Sale of Asset	(8963)	(11227)
	Interest Income	(41)	(39)
	Dividend Income Interest and Finance Charges	12388	24734 70
	Provision for Doubtful Trade receivables		18301
	Provision for other doubtful receivables		2
	Provision for Bad / Doubtful Advances Provision for Obsolescence	200	2395
	Amount written off- Deferred Government Grants	9	(1) 421
	Expenditure towards Corporate Social Responsibility	(1382)	(2277)
ŧ.	Change in Provision Adjustment for Non cash items	82	(44)
0	perating Profit before Working Capital Changes	27363	95807
ľ	portains i realization de la constanti de		
A	djustment for :	10806	(34027)
	Inventories Trade Receivables	(2398)	(30435)
	Loans	(and a second	3 2545
	Other Current Assets	(2065)	(1518)
	Other Non Current Assets	(2552)	38826
	Other Financial Assets Trade Pavables	2393	(19996)
	Other liabilities	5936	4668
		12120	(39933)
	n	39483	55874
L	ash Generation from Operations		50
	(Direct Tax Paid)/ Refund received	(109)	(421
	Paid for Corporate Social Responsibility	(9)	
10	let Cash from Operating Activities	39364	55503
	Cash Flow from Investing Activities		
1		(3896)	(9268)
	Acquisition of Property, plant and equipment/CWIP	(3690)	1155
	Proceeds from the sale of Property, plant and equipment Acquisition of intangible assets		(10
	(Investment in)/Withdrawal of Bank deposits	(13202)	(69338 911
	Interest Received	7324	3
	Dividend Received		
	Net Cash from Investing Activities	(9733)	(68303
	Cash Flow from Financing Activities		
	Net Proceeds /(Repayment) of Working capital facilities and short term loans	(2437)	38
	Dividend Paid	(6471)	(835
	Interest Paid	(428)	100.
	Net Cash from Financing Activities	(9335)	(448
- 1	Net increase in Cash and Cash Equivalent (A+B+C)	20296	(13248
- 1		. 4958	1820
- 1	Cash and Cash Equivalent as at 1st April (Opening Balance)	25254	495
	Cash and Cash Equivalent as at 30th September (Closing Balance)	202.04	
1	Closing Cash and Cash Equivalents		
	Represented By : Cash on hand	3	
	LIN MACHINE DARIEL	4477	1
			400
	Balances with banks Deposit with Bank (less than 3 month maturity)	20774 25254	493

एस शक्तिमणि/ S. SAKTHIMANI निदेशक (वित्त)/Diractor (Finance) दि फ़र्टिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED उद्योगमंडल / Udyogamandal- 683 501 मान्वी/Kochi, केरल/Kerala, भारत/India

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