G. Venugopal Kamath & Co. Chartered Accountants



Independent Auditors' Review Report on the Quarterly Unaudited Standalone Financial Results

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 nine months ended December 31, 2023, ("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 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 and 52 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.



G. Venugopal Kamath & Co. Chartered Accountants



Other matters

5. The unaudited standalone financial results of the Company for the period from 1st April 2023 to 30th September 2023 were reviewed by another auditor who expressed an unmodified conclusion on the unaudited standalone financial results for the quarter ended 30th September 2023 vide their report dated 06th November 2023. The standalone financial statements for the year ended 31st March 2023 were audited by another auditor who expressed an unmodified opinion on standalone financial statements vide their report dated 05th May 2023.

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

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For G Venugopal Kamath & Co

Chartered Accountants Firm Regn No.004674S

Vivek N Shenoy

Partner

Membership No 217021

UDIN- 24217021BKERXT2695

Place: Kochi

Date: 14 February 2024



THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED

REGISTERED OFFICE: ELOOR, UDYOGAMANDAL, KOCHI.

CIN: L24129KL1943GOI000371 Website: http://www.fact.co.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

	Particulars	Quarter ended			Nine Mont	Year Ended		
	9	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I.	Revenue from operations	109733	166321	172194	399311	494931	61981	
II.	Other income	5413	5038	3557	14943	8369	1355	
III.	Total income(I+II)	115146	171359	175751	414254	503300	63337.	
IV.	Expenses							
	(a) Cost of materials consumed (b) Purchases of stock-in-trade	74378	71579	109069	224445	325887	41789	
	(c) Changes in inventories of finished	9534	14429	173	37826	400	504	
	goods,work-in-progress and stock-in-trade							
		-13608	29180	-2830	-2391	-12864	-44893	
	(d) Employee benefits expense	7142	8240	7155	22999	20714	28819	
	(e) Finance costs	6159	6124	6202	18547	18605	24734	
	(c) P							
	(f) Depreciation and amortization expense	525	532	712	1582	2096	3011	
-	(g) Other expenses	27984	29657	33551	84202	93794	142003	
_	Total expenses Profit / (Loss) before exceptional items and	112114	159741	154032	387210	448632	572074	
V_{*}	tax (III-IV)	2022	11(10					
VI	Exceptional items	3032	11618	21719	27044	54668	61299	
_		2022	-1094	-5140	-6307	-9929		
VII.	Profit/(Loss) before tax (V+VI) Tax expense	3032	10524	16579	20737	44739	61299	
V 111.	(1) Current tax							
	(2) Deferred tax		9	-	37	(#)	#	
	Profit /(Loss) for the period from continuing			-			•	
IX	Operations (VII-VIII)	2022	10524					
L	Profit /(Loss) for the period from	3032	10524	16579	20737	44739	61299	
X	discontinuing Operations	553						
		- 1		1.5	i) # (7.	
ΧI	Tax Expenses of discontinued Operations	352	18	(i=)	=	₹ <u>2</u> 8	¥	
XII	Profit /(Loss) for the period from	1						
	discontinued Operations after Tax Profit /(Loss) for the period (IX+XII)	2022	3.7	(· ·	-			
	Other comprehensive Income	3032	10524	16579	20737	44739	61299	
ALI V	i, Items that will not be reclassified to Profit							
	& Loss	2	1,718	_	1010			
		-	1,/10	5	1718	1362	1497	
	ii. Remeasurement of defined benefit plan		802	-591	802	-591	-1608	
	Total comprehensive Income for the period				74			
	(XIII+XIV) (Comprising of profit (Loss) and				16			
	Other Comprehensive Income for the period)							
XV		3032	13044	15993	23257	45510	61188	
	Reserves excluding Revaluation Reserves as							
VVI	per balance sheet of Previous Accounting							
XVI	Paid-up Equity Share Capital (Face Value of	-	22	520		7.	62682	
XVII	the Share is Rs. 10 per Share)	64707	(4707					
	Earnings per equity share of Rs 10 each (not	64707	64707	64707	64707	64707	64707	
КУШ	Annualised)							
	(1) Basic -Rs	0.47	1,63	2,56	3.20	6.91	0.17	
	(2) Diluted -Rs	0.47	1.63	2.56	3.20		9.47 9.47	
_		0.47	1.03	4,50	3.20	6.91	9.4	





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

CIN: L24129KL1943GOI000371

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

STANDALONE UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

						(Rs.in Lakh)
Particulars		Quarter ended		Nine Mon	Year Ended	
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
.Segment Revenue						
a)Fertiliser:-	97859	158031	153475	361151	439615	543715
b)Petrochemical:-	12015	8422	18950	38260	55985	77451
c)Unallocated:-	545	548	505	2002	1513	3978
Less: Inter Segment Revenue	459	298	394	1307	1233	2998
Gross sales/Income from Operations	109960	166703	172536	400106	495880	622146
2.Segment Results						
Profit (+) / Loss (-) before tax and Finance cost a)Fertiliser:-	11422	19913	25436	45193	71687	10872
b)Petrochemical:-	-6120	-6395	-4592	-15963	-10551	-1711
c)Unallocated:-	-90	-91	8	-214	-52	-1803
Total	5212	13427	20852	29016	61084	7357
Less						
i.Finance cost	6159	6124	6202	18547	18605	2473
ii.Other un-allocable expenditure-net of un- allocable income	1206	1435	1286	3879	5160	-122
Add	5185	4656	3215	14147	7419	1122
iii) Interest Income	3103	1000	3213			
Total Profit/(Loss) Before Tax	3032	10524	16579	20737	44739	6129
	As on	As on	As on	As on		As on
3a, SEGMENT ASSETS	31,12,2023	30.09.2023	31.12.2022	31,12,2023	As on 31,12,2022	-
a)Fertiliser	469514	463451	377707			42874
b)Petrochemical	34916		81097	Tarta	1	
c) Others	73288	·	24826			
	577718	565007	483630	+ 577718	483630	53297
3b. SEGMENT LIABILITIES				257100	101210	12090
· a)Fertiliser	257100					1
b)Petrochemical	7862	1				H .
c) Others	188345 453307	10			de la constitución de la constit	
3c.SEGMENT CAPITAL EMPLOYED (SEG					1.000	
	212414	222873	186389	212414	186389	30784
a)Fertiliser	27054			1		1
b)Petrochemical	-115057				1	
c) Others	12441	-0	<u> </u>	-	-	
Total Segment results are prepared based on the method				127711	50570	.237.



एस शक्तिमणि/ S. SAKTHIMAN! निरेशक (बित्त)/Director (Finance) दि फ्रिटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड न्या FERTILISERS AND CUTTREALS TRAVAMORE LIMITED ज्योगमंडल/Udvacamendal-682.601



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

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

STANDALONE UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 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 14th February, 2024.
- 2. The Government of India vide office memorandum No 23011/10/2023 P&K dated 26th October 2023 has revised Nutrient Based Subsidy for P&K fertilisers applicable for the period 01.10.2023 to 31.03.2024.
- 3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on December 31, 2023 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 No:CP(IBC)/39/KOB/2023 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 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.
- 6. The above results have been reviewed by Audit Committee in their meeting held on 14th February, 2024 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.

C Calethimani

Kochi

Date: 14.02.2024

पुत्र शक्तिमधि। a. BAKTHIMANI भिदेशम (चित्र)/Director (Finance) वि सर्दिकाञ्चल एउट केचिकस्म ट्रावनकोर लिमिटे THE FERTILISERS AND CHEMICALS TRAVANCO

उद्योगमंडल ।

Director (Finance) & Chief Financial Officer

Whole-time Director



Independent Auditors' Review Report on the Quarterly Unaudited Consolidated Financial Results 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 and nine months ended December 31, 2023, ("the Consolidated Statement"), being submitted by the Parent 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 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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

G. Venugopal Kamath & Co. Chartered Accountants



6. The accompanying unaudited consolidated statement does not include interim financial results and other financial information of the quarter ended December 31, 2023, in respect of the joint venture viz FACT - RCF Building Products Limited. As stated in Note 4 of the unaudited consolidated financial results, the National Company Law Tribunal has admitted an insolvency petition against FACT - RCF Building Products Limited and an Interim Resolution Professional has been appointed. The Company has already provided for the entire value of its investment in the joint venture and losses of the joint venture are not separately recognized in the unaudited consolidated financial statements

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

Other matters

7. The unaudited consolidated financial results of the Company for the period from 1st April 2023 to 30th September 2023 were reviewed by another auditor who expressed an unmodified conclusion on the unaudited consolidated financial results for the quarter ended 30th September 2023 vide their report dated 6th November 2023. The consolidated financial statements for the year ended 31st March 2023 were audited by another auditor who expressed an unmodified opinion on consolidated financial statements vide their report dated 5th May 2023.

Our opinion 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-24217021BKERXU8488

Place: Kochi

Date: 14 February 2024



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

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 2023

Rs. in lak

			Quarter ended		Nine Mont	Year Ended 31.03.2023	
Particulars –		31.12.2023	30.09.2023	31.12.2022	31.12.2023		31.12.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	109733	166321	172194	399311	494931	619815
II.	Other income	5413	5038	3557	14943	8369	13558
III.	Total income(1+II)	115146	171359	175751	414254	503300	633373
IV.	Expenses						
1 1 10	(a) Cost of materials consumed	74378	71579	109069	224445	325887	417898
	(b) Purchases of stock-in-trade	9534	14429	173	37826	400	504
	(c) Changes in inventories of finished						
	goods, work-in-progress and stock-in-trade	-13608	29180	-2830	-2391	-12864	-44895
	(d) Employee benefits expense	7142	8240	7155	22999	20714	28819
	(e) Finance costs	6159	6124	6202	18547	18605	24734
	(f) Depreciation and amortization expense	525	532	712	1582	2096	3011
	(g) Other expenses	27984	29657	33551	84202	93794	142003
	Total expenses	112114	159741	154032	387210	448632	572074
	Profit / (Loss) before exceptional items and tax		107711	10.1002			
V.	(III-IV)	3032	11618	21719	27044	54668	61299
V (C)	(M-1V)					0.000	
VI.	Exceptional items		-1094	-5140	-6307	-9929	(120)
VII.	Profit/(Loss) before tax (V+VI)	3032	10524	16579	20737	44739	61299
VIII.	Tax expense			1			
	(1) Current tax		21	=	-	-	520
	(2) Deferred tax		= =		- 55	-	-
	Profit /(Loss) for the period from continuing						< 4.00¢
IX	Operations (VII-VIII)	3032	10524	16579	20737	44739	61299
	Profit /(Loss) for the period from discontinuing						
X	Operations		=	-	N=:	-	190 190
XL	Tax Expenses of discontinued Operations		=	*	S.E.	=	
	Profit /(Loss) for the period from discontinued				1200		_
XII	Operations after Tax	2022	10524	16579	20737	44739	6129
XIII	Profit /(Loss) for the period (IX+XII)	3032	10524	105/9	20737	44/37	0129
XIV	Other comprehensive Income						
	i. Items that will not be reclassified to Profit &	:3 4 /2	1718	5	1718	1362	149
	Loss ii. Remeasurement of defined benefit plan		802	-591	802	(591)	-160
	Total comprehensive Income for the period		302	-571	502	(33.17	
	(XIII+XIV) (Comprising of profit (Loss) and	1					
XV	Other Comprehensive Income for the period)	3032	13044	15993	23257	45510	6118
AV		5002					
****	Reserves excluding Revaluation Reserves as per						6268
XVL	balance sheet of Previous Accounting Year	-	^	(#)	5.		0200.
VVII	Paid-up Equity Share Capital (Face Value of the Share is Rs. 10 per Share)	64707	64707	64707	64707	64707	6470
XVII		04/0/	04/0/	04707	04707	01707	5.10
	Earnings per equity share of Rs 10 each (not				0		
XVIII	Annualised)					478.	
	(1) Basic -Rs	0.47	1.63	2.56	3.20	6.91	9.47
	(2) Diluted -Rs	0.47	1,63	2.56	3.20	6.91	9.47



एस शक्तिमणि/ S. SAKTHIMANI निदेशक (वित्त)/Director (Finance) **दि फ्रिटिलाइज़र्स एण्ड** केमिकल्स ट्रावनक र लिमिटेड THE FERTILISERS AND CHEMICALS TRAVAL. ARE LIMITED



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

CIN: L24129KL1943GOI000371 Website: http://www.fact.co.in

CONSOLIDATED UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

(Rs.in Lakh) Nine Months Ended Year Ended **Particulars** Quarter ended 31.12.2023 31,12,2022 31.03.2023 31.12.2023 30.09.2023 31.12.2022 Audited Unaudited Unaudited Unaudited Unaudited Unaudited 1.Segment Revenue 97859 158031 153475 361151 439615 543715 a)Fertiliser:-8422 18950 38260 55985 77451 12015 b)Petrochemical:-2002 1513 3978 548 505 c)Unallocated:-545 459 394 1307 1233 2998 Less: Inter Segment Revenue 298 495880 Gross sales/Income from Operations 109960 166703 172536 400106 622146 2.Segment Results Profit (+) / Loss (-) before tax and Finance cost 19913 45193 71687 108725 11422 25436 a)Fertiliser:--10551 -17116 b)Petrochemical:--6120 -6395 -4592 -15963 -18030 -90 -91 -214 -52 c)Unallocated:-5212 13427 20852 29016 61084 73579 Total Less 6159 18547 18605 24734 6124 6202 i.Finance cost ii.Other un-allocable expenditure-net of un-allocable 1206 1435 1286 3879 5160 -1226income Add 14147 H1227 7419 iii) Interest Income 5185 4656 3215 16579 61299 3032 20737 44739 10524 Total Profit/(Loss) Before Tax As on As on As on As on As on As on 31.03.2023 31.12.2023 30.09.2023 31.12.2022 31.12.2023 31.12.2022 3a. SEGMENT ASSETS 377707 377707 428747 469514 463451 469514 a)Fertiliser 81097 37927 34916 31833 81097 34916 b)Petrochemical 66298 73288 69723 24826 73288 24826 c) Others 577718 483630 532972 565007 483630 577718 3b. SEGMENT LIABILITIES 120902 a)Fertiliser 257100 240578 191318 257100 191318 10332 38829 38829 16688 7862 7867 b)Petrochemical 195107 195107 274647 188345 186678 1.8345 c) Others 453307 437588 425254 4 3307 425254 412237 3c.SEGMENT CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES) 212414 222873 186389 212414 186389 307845 a)Fertiliser 27054 21239 b)Petrochemical 21501 42268 27054 42268 -115057 -116955 -170281 -115057 -170281 -208349 c) Others

124411

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

Total



58376

124411

58376

120735

127419

एस प्रक्तिमणि/ S. SAKTHIMANI निरंशक (वित)/Director (Finance) दि फ्रटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमि उपह कार्यमाऽहरूऽ AND CHEMICALS TRAVANCORE LIMI

் சம் முற்றgamandal- 683 501



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

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

CONSOLIDATED UNAUDITED FINANCIAL RESULTS SHOWING SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED $31^{\rm ST}$ DECEMBER 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 14th February, 2024.
- 2. The Government of India vide office memorandum No 23011/10/2023 P&K dated 26th October 2023 has revised Nutrient Based Subsidy for P&K fertilisers applicable for the period 01.10.2023 to 31.03.2024.
- 3. Subsidy portion of the stock with dealers, pending sale to ultimate beneficiary as on December 31, 2023 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 No:CP(IBC)/39/KOB/2023 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 held on 14th February, 2024 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

Kochi

Date: 14.02.2024

एस शक्तिमणि/ S. SAKTHIMAN! निरेशक (नित्त)/Director (Finance) दि फ्रटिलाइज़र्स एण्ड केमिकल्स ट्रावनकोर लिमिटेड

TLISERS AND CHEMICALS TRAVANCORE Libertor (Finance) & Chief Financial Officer

Whole-time Director