



नेशनल फर्टिलाइजर्स लिमिटेड

(भारत सरकार का उपक्रम)

कॉरपोरेट कार्यालय : ए-11, सेक्टर-24, नोएडा - 201301

जिला गौतम बुद्ध नगर (उ.प्र.),

दूरभाष : 0120 2012294, 2412445, फैक्स : 0120-2412397



NATIONAL FERTILIZERS LIMITED

(A Govt. Of India Undertaking)

Corporate Office : A-11, Sector-24, Noida-201301,

Distt. Gautam Budh Nagar (U.P.)

Ph.: 0120-2412294, 2412445, Fax : 0120-2412397

Ref No. NFL/SEC/SE/2325

Dated: 07.09.2026

✓ National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (E), Mumbai-400051 NSE Symbol- NFL	BSE Limited Corporate Relationship Department, 1st Floor, New Trading Wing, Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 BSE Scrip Code -523630
एक्सचेंज प्लाजा सी-1, ब्लॉक-जी, बान्द्रा कुर्ला कम्प्लेक्स बान्द्रा (ई), मुम्बई-400051 एनएसई सिंबल : एनएफएल	बी.एस.ई. लिमिटेड कारपोरेट संबंधित विभाग, 1वां तल, न्यू ट्रेडिंग विंग, रोटुंडा बिल्डिंग फिरोज जीजीभाई टॉवर, दलाल स्ट्रीट, मुम्बई-400001 बीएसई स्क्रिप्ट कोड: 523630

Sub: Addendum to 52nd Annual Report – Comments of Comptroller & Auditor General of India (C&AG).

Dear Sir,

This is in continuation to our earlier communication NFL/SEC/SE/2298 dated 26.08.2026 regarding "Notice of 52nd Annual General Meeting and Annual Report for financial year 2025-26", please find enclosed herewith the Comments of C&AG on the Audited Financial Statement (Standalone & Consolidated) of the Company for the financial year 2025-26. The same forms part of the Annual Report for the financial year 2025-26.

The said Addendum is also available on the website of the Company www.nationalfertilizers.com.

This is submitted for your intimation and records.

Thanking you / धन्यवाद
Yours faithfully / भवदीय
For National Fertilizers Limited/
कृते नेशनल फर्टिलाइजर्स लिमिटेड

(Ashok Jha)/ (अशोक झा)
Company Secretary & Compliance Officer/
कंपनी सचिव एवं अनुपालन अधिकारी

Encl: As above.

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE STANDALONE FINANCIAL STATEMENTS OF NATIONAL FERTILIZERS LIMITED FOR THE YEAR ENDED 31 MARCH 2026

The preparation of Standalone financial statements of National Fertilizers Limited for the year ended 31 March 2026 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 is the responsibility of the management of the company. The statutory auditors appointed by the Comptroller and Auditor General of India under section 139(5) of the Act are responsible for expressing opinion on the financial statements under section 143 of the Act based on independent audit in accordance with standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their **Revised Audit Report dated 31st July 2026 which supersedes their earlier Audit Report dated 27th May 2026.**

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of National Fertilizers Limited for the year ended 31 March 2026 under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

In view of the revision made in the statutory auditor's report, to give effect to some of my audit observations raised during supplementary audit, I have no further comments to offer upon or supplement to the statutory auditors' report under section 143(6)(b) of the Act.

**For and on the behalf of the
Comptroller & Auditor General of India**

**Place: New Delhi
Date: 27.08.2026**

**(Tanya Singh)
Principal Director of Audit Central Expenditure
(Agriculture, Food & Water Resources)**

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) READ WITH SECTION 129 (4) OF THE COMPANIES ACT, 2013 ON THE CONSOLIDATED FINANCIAL STATEMENTS OF NATIONAL FERTILIZERS LIMITED FOR THE YEAR ENDED 31 MARCH 2026

The preparation of Consolidated financial statements of National Fertilizers Limited for the year ended 31 March 2026 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the company. The statutory auditors appointed by the Comptroller and Auditor General of India under section 139(5) read with section 129(4) of the Act are responsible for expressing opinion on the financial statements under section 143 read with section 129(4) of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their **Revised Audit Report dated 31st July 2026 which supersedes their earlier Audit Report dated 27th May 2026.**

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the consolidated financial statements of National Fertilizers Limited for the year ended 31 March 2026 under section 143(6)(a) read with section 129(4) of the Act. We conducted a supplementary audit of the financial statement of National Fertilizers Limited, Ramagundam Fertilizers and Chemicals Limited (RFCL), Assam Valley Fertilizer and Chemical Company Limited (AVFCL) but did not conduct supplementary audit of the financial statements of Urvarak Videsh Limited (UVL) for the year ended on that date. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

In view of the revision made in the statutory auditor's report, to give effect to some of my audit observations raised during supplementary audit, have no further comments to offer upon or supplement to the statutory auditors' report under section 143(6)(b) read with section 129(4) of the Act.

For and on the behalf of the
Comptroller & Auditor General of India

Place: New Delhi
Date: 27.08.2026

(Tanya Singh)
Principal Director of Audit Central Expenditure
(Agriculture, Food & Water Resources)