



TENNECO CLEAN AIR INDIA LIMITED
(formerly known as Tenneco Clean Air India Private Limited)
CIN: U29308TN2018FLC126510
Telephone: +2135 612501/506
Email: Tennecoindiainfo@tenneco.com
Website: www.tennecoindia.com

Date: 5th December, 2025

To
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051
Scrip Symbol: TENNIND

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400001
Scrip Code: 544612

Sub: Outcome of the Board Meeting held on December 5, 2025

Dear Sir/Madam,

Pursuant to applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and further to our prior intimation dated December 1, 2025, we wish to inform you that the board of directors of Tenneco Clean Air India Limited (Formerly known as Tenneco Clean Air India Private Limited) ("the Board" and "the Company", respectively) at its meeting held today i.e. December 5, 2025, inter alia, has considered and approved:

- The unaudited standalone and consolidated financial results for the quarter and half year ended on September 30, 2025 ("Financial Results"). Further, the said results have been subjected to limited review by M/s. Deloitte Haskins & Sells, Statutory Auditors of the Company. A copy of the Financial Results, along with the Limited Review Report issued by the statutory auditors, is enclosed.

The meeting of the Board commenced at 8:30 A.M. and concluded at 9:05 A.M.

Further, the above information is also being made available on the Company's website at: <https://tennecoindia.com/investor-relations/>.

You are requested to kindly take the same on record.

Sincerely,
For Tenneco Clean Air India Limited
(Formerly known as Tenneco Clean Air India Private Limited)

Roopali Singh
Company Secretary and Compliance Officer
Membership No: A15006

Place: Pune

Encl: As above

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To The Board of Directors of Tenneco Clean Air India Limited (formerly known as Tenneco Clean Air India Private Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Tenneco Clean Air India Limited (formerly known as Tenneco Clean Air India Private Limited)** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and six months ended September 30, 2025 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the Parent and the following entities:

List of Subsidiaries

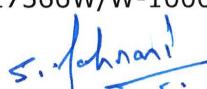
- a) Tenneco Automotive India Private Limited
- b) Federal-Mogul Sealings India Limited
- c) Federal-Mogul Bearings India Limited
- d) Federal-Mogul Ignition Products India Limited

SP *SP*
JW *JW*

**Deloitte
Haskins & Sells LLP**

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Sachanand C Mohnani
Partner
(Membership No. 407265)
UDIN: 25407265BMDVEV1248

Place: Pune

Date: 5/DEC/25



Tenneco Clean Air India Limited
(Formerly known as Tenneco Clean Air India Private Limited)

CIN No. : U29308TN2018FLC126510

Regd. Office : RNS2, Nissan Supplier Park, SIPCOT Industrial Park, Oragadam Industrial Corridor, Sriperumbudur Taluk, Kanchipuram District - 602 105, Tamil Nadu, India

Phone : +91 124 4784 530 ; Email : TennecoIndiaInvestors@tenneco.com; Website : www.tennecoindia.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025

(All amounts in INR Millions, unless otherwise stated)

| SL No. | Particulars | Quarter ended | | | Six months ended | | Year ended |
|-----------|---|-------------------|------------------|-------------------|-------------------|-------------------|------------------|
| | | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | 31 March 2025 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | a) Revenue from operations | 12,806.42 | 12,856.21 | 11,686.53 | 25,662.63 | 24,394.25 | 48,904.30 |
| | b) Other income | 120.63 | 308.09 | 13.61 | 428.72 | 164.08 | 410.15 |
| | Total income | 12,927.05 | 13,164.30 | 11,700.14 | 26,091.35 | 24,558.33 | 49,314.45 |
| 2 | Expenses | | | | | | |
| | a) Cost of materials consumed | 8,413.54 | 8,282.29 | 7,535.48 | 16,695.83 | 16,009.78 | 31,813.40 |
| | b) Change in inventories of finished goods, work-in-progress & traded goods | (73.92) | (134.63) | 9.12 | (208.55) | (39.44) | 52.21 |
| | c) Purchase of stock in trade | 116.31 | 106.24 | 91.33 | 222.55 | 176.07 | 346.06 |
| | d) Employee benefits expense | 751.50 | 830.49 | 755.38 | 1,581.99 | 1,468.07 | 2,979.24 |
| | e) Finance costs | 106.00 | 70.96 | 41.71 | 176.96 | 89.51 | 202.66 |
| | f) Depreciation and amortisation expense | 258.22 | 253.74 | 252.47 | 511.96 | 502.25 | 1,031.72 |
| | g) Other expenses | 1,431.15 | 1,483.02 | 1,243.46 | 2,914.17 | 2,598.83 | 5,561.00 |
| | Total expenses | 11,002.80 | 10,892.11 | 9,928.95 | 21,894.91 | 20,805.07 | 41,986.29 |
| 3 | Profit before tax (1-2) | 1,924.25 | 2,272.19 | 1,771.19 | 4,196.44 | 3,753.26 | 7,328.16 |
| 4 | Tax expense | | | | | | |
| | a) Current tax | 452.41 | 625.36 | 353.73 | 1,077.77 | 967.70 | 1,878.16 |
| | b) Deferred tax charge/ (credit) | (34.96) | (34.05) | 49.06 | (69.01) | (96.09) | (91.28) |
| | c) Short/ (excess) provision of tax relating to earlier years / periods | - | - | (2.45) | - | 7.72 | 9.85 |
| | Total tax expense | 417.45 | 591.31 | 400.34 | 1,008.76 | 879.33 | 1,796.73 |
| 5 | Profit for the period/year | 1,506.80 | 1,680.88 | 1,370.85 | 3,187.68 | 2,873.93 | 5,531.43 |
| | Attributable to: | | | | | | |
| | -Owners of the Parent | 1,504.98 | 1,678.18 | 1,368.19 | 3,183.16 | 2,867.20 | 5,520.63 |
| | -Non-Controlling Interest | 1.82 | 2.70 | 2.66 | 4.52 | 6.73 | 10.80 |
| 6 | Other comprehensive income/(loss) (OCI) | | | | | | |
| | periods | | | | | | |
| | a) Re-measurement gains/ (losses) on defined benefit plans | 9.45 | (11.96) | (55.66) | (2.51) | (43.70) | (52.62) |
| | b) Income tax effect on above | (2.37) | 3.02 | 14.02 | 0.65 | 11.01 | 13.08 |
| | Total other comprehensive income/ (loss) (net of taxes) | 7.08 | (8.94) | (41.64) | (1.86) | (32.69) | (39.54) |
| | Attributable to: | | | | | | |
| | -Owners of the Parent | 7.07 | (8.75) | (41.54) | (1.68) | (32.64) | (39.46) |
| | -Non-Controlling Interest | 0.01 | (0.19) | (0.10) | (0.18) | (0.05) | (0.08) |
| 7 | Total comprehensive income for the period / year (5+6) | 1,513.88 | 1,671.94 | 1,329.21 | 3,185.82 | 2,841.24 | 5,491.89 |
| | Attributable to: | | | | | | |
| | -Owners of the Parent | 1,512.05 | 1,669.43 | 1,326.65 | 3,181.48 | 2,834.56 | 5,481.17 |
| | -Non-Controlling Interest | 1.83 | 2.51 | 2.56 | 4.34 | 6.68 | 10.72 |
| 8 | Paid-up equity share capital (face value of INR 10 per share) | 4,036.04 | 4,036.04 | 2,140.89 | 4,036.04 | 2,140.89 | 4,036.04 |
| 9 | Other equity | | | | | | |
| 10 | Earnings per share (face value of INR 10 per share)* | | | | | | |
| | Basic (INR) | 3.73 | 4.16 | 3.39 | 7.89 | 7.10 | 13.68 |
| | Diluted (INR) | 3.73 | 4.16 | 3.39 | 7.89 | 7.10 | 13.68 |

*Not annualised for interim periods

See accompanying notes to the consolidated financial results



Tenneco Clean Air India Limited
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CIN No. : U29308TN2018FLC126510

Regd. Office : RNS2, Nissan Supplier Park, SIPCOT Industrial Park, Oragadam Industrial Corridor, Sriperumbudur Taluk, Kanchipuram District - 602 105, Tamil Nadu, India
Phone : +91 124 4784 530 ; **Email :** TennecoindiaInvestors@tenneco.com; **Website :** www.tennecoindia.com

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2025

(All amounts in INR Millions, unless otherwise stated)

| Particulars | As at 30 September 2025 | As at 31 March 2025 |
|--|------------------------------------|--------------------------------|
| | (Unaudited) | (Audited) |
| ASSETS | | |
| Non-current assets | | |
| Property, plant and equipment | 5,080.45 | 5,348.37 |
| Right-of-use assets | 476.17 | 457.49 |
| Capital work in progress | 663.86 | 310.67 |
| Intangible assets | 11.32 | 12.81 |
| Financial assets | | |
| i. Investments | 3.29 | 3.29 |
| ii. Loans | 2.58 | 2.64 |
| iii. Other financial assets | 117.82 | 8,421.73 |
| Deferred tax assets (net) | 292.91 | 218.26 |
| Income tax assets (net) | 168.37 | 183.20 |
| Other non-current assets | 181.95 | 77.44 |
| Total non-current assets | 6,998.72 | 15,035.90 |
| Current assets | | |
| Inventories | 2,999.36 | 2,777.27 |
| Financial assets | | |
| i. Trade receivables | 6,192.10 | 6,872.31 |
| ii. Cash and cash equivalents | 3,676.94 | 2,858.98 |
| iii. Bank balances other than (ii) above | 2.05 | 3.36 |
| iv. Loans | 7.45 | 4.75 |
| v. Other financial assets | 686.71 | 367.22 |
| Current tax assets (net) | 472.33 | - |
| Other current assets | 378.26 | 387.35 |
| Current assets excluding assets classified as held for sale | 14,415.20 | 13,271.24 |
| Assets classified as held for sale | - | 8.70 |
| Total current assets | 14,415.20 | 13,279.94 |
| Total assets | 21,413.92 | 28,315.84 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| i. Equity share capital | 4,036.04 | 4,036.04 |
| ii. Other Equity (refer note 6) | 5,138.06 | 12,063.66 |
| Equity attributable to owners of Parent | 9,174.10 | 16,099.70 |
| Non-Controlling Interest | 28.31 | 23.97 |
| Total equity | 9,202.41 | 16,123.67 |
| LIABILITIES | | |
| Non-current liabilities | | |
| Financial liabilities | | |
| Lease liabilities | 168.48 | 146.07 |
| Provisions | 338.30 | 301.97 |
| Deferred tax liabilities (net) | 5.57 | 1.05 |
| Other non-current liabilities | 206.02 | 241.43 |
| Total non-current liabilities | 718.37 | 690.52 |
| Current liabilities | | |
| Financial liabilities | | |
| i. Lease liabilities | 56.67 | 50.85 |
| ii. Vendor bill financing | 348.46 | 503.44 |
| iii. Trade payables | | |
| (a) total outstanding dues of micro enterprises and small enterprises | 1,438.65 | 1,201.27 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 7,803.07 | 7,222.94 |
| iv. Other financial liabilities | 184.98 | 87.90 |
| Other current liabilities | 1,319.03 | 1,088.40 |
| Provisions | 298.49 | 341.53 |
| Current tax liabilities (net) | 43.79 | 996.62 |
| Total current liabilities excluding liabilities relating to assets held for sale | 11,493.14 | 11,492.95 |
| Liabilities relating to assets classified as held for sale | - | 8.70 |
| Total current liabilities | 11,493.14 | 11,501.65 |
| Total liabilities | 12,211.51 | 12,192.17 |
| Total equity and liabilities | 21,413.92 | 28,315.84 |



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Phone : +91 124 4784 530 ; **Email :** TennecoIndiaInvestors@tenneco.com; **Website :** www.tennecoindia.com

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025

(All amounts in INR Millions, unless otherwise stated)

| | Particulars | For the six months ended 30 September 2025 | For the six months ended 30 September 2024 |
|----------|---|---|---|
| | | (Unaudited) | (Unaudited) |
| A | Cash flow from operating activities | | |
| | Profit before tax | 4,196.44 | 3,753.26 |
| | Adjustments for: | | |
| | Depreciation on property, plant and equipment | 477.50 | 472.73 |
| | Amortisation on intangible assets | 1.78 | 3.01 |
| | Amortisation on right-of-use assets | 32.68 | 26.51 |
| | Provision for expected credit loss | 6.48 | (10.24) |
| | Excess provisions / liabilities no longer required written back | (7.37) | (2.68) |
| | Provision for doubtful advances | (2.28) | (10.07) |
| | Provision for warranties | 21.09 | (24.34) |
| | Finance cost | 176.96 | 89.51 |
| | (Gain)/ loss on disposal of property, plant and equipment | (2.53) | 0.12 |
| | Loss on termination of lease | 4.64 | - |
| | Dividend income | - | (125.21) |
| | Interest income from financial assets | (400.23) | (33.34) |
| | Unrealised foreign exchange gain | (20.26) | (7.41) |
| | Operating cash flows before working capital changes | 4,484.90 | 4,131.85 |
| | Change in operating assets and liabilities | | |
| | (Increase) / Decrease in | | |
| | -Inventories | (222.09) | 295.80 |
| | -Trade receivables | 691.78 | (290.60) |
| | -Financial and other assets | 7,894.59 | 279.06 |
| | Increase / (Decrease) in | | |
| | -Trade payables | 782.62 | (2,229.80) |
| | -Provisions | (31.67) | (16.10) |
| | -Financial and other liabilities | 106.91 | 195.02 |
| | Cash generated from operations | 13,707.04 | 2,365.23 |
| | Income taxes paid (net) | (2,486.80) | (850.19) |
| | Net cash inflow from operating activities (A) | 11,220.24 | 1,515.04 |
| B | Cash flows from investing activities: | | |
| | Purchase of property, plant and equipments, including capital work in progress and capital advances | (245.92) | (319.49) |
| | Sale of property, plant and equipment | 6.56 | 5.66 |
| | Movement in other bank balances (net) | - | 1.23 |
| | Deposits held as margin money placed | (512.02) | (1.43) |
| | Deposits held as margin money redeemed | 511.14 | 2.22 |
| | Interest received | 417.68 | 44.72 |
| | Dividend received | - | 125.21 |
| | Net cash outflow from investing activities (B) | 177.44 | (141.88) |
| C | Cash flows from financing activities: | | |
| | Dividend paid | (10,365.85) | (1,545.68) |
| | Interest paid | (176.95) | (85.71) |
| | Interest paid on lease liabilities | (6.31) | (4.54) |
| | Repayment of lease liabilities | (30.61) | (24.71) |
| | Net cash outflow from financing activities (C) | (10,579.72) | (1,660.64) |
| D | Net increase / (decrease) in cash and cash equivalents (A)+(B)+(C) | 817.96 | (287.48) |
| E | Cash and cash equivalents at the beginning of the period | 2,858.98 | 1,830.73 |
| | Cash and cash equivalents at end of the period (D+E) | 3,676.94 | 1,543.25 |

| Particulars | As at 30 September 2025 | As at 30 September 2024 |
|--|------------------------------------|------------------------------------|
| | (Unaudited) | (Unaudited) |
| Cash and cash equivalents includes: | | |
| Balances with banks: | | |
| On current accounts | 1,549.22 | 530.89 |
| Bank deposits with original maturity of less than three months | 2,127.72 | 1,012.36 |
| Cash and cash equivalents | 3,676.94 | 1,543.25 |



Tenneco Clean Air India Limited
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CIN No. : U29308TN2018FLC126510

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Phone : +91 124 4784 530 ; **Email :** TennecoIndiaInvestors@tenneco.com; **Website :** www.tennecoindia.com

Notes to the Unaudited Consolidated Financial Results:

- 1 The Unaudited Consolidated Financial Results for the quarter and six months ended 30 September 2025 and 30 September 2024 of the following entities have been consolidated with the financial results of Tenneco Clean Air India Limited (formerly known as Tenneco Clean Air India Private Limited) (hereinafter referred to as "the Parent Company").

Tenneco Automotive India Private Limited (TAIPL, Subsidiary)
Federal-Mogul Ignition Products India Limited (FM IPL, Subsidiary)
Federal-Mogul Sealings India Limited (FMSIL, Subsidiary)
Federal-Mogul Bearings India Limited (FMBIL, Subsidiary)
- 2 The Parent Company's equity shares have been listed on Bombay Stock Exchange Limited ("BSE") and on National Stock Exchange of India Limited ("NSE") on 19 November 2025 by completing Initial Public Offering of 90,680,100 equity shares of face value of INR 10 each at an issue price of INR 397 per equity share, consisting of an offer for sale by selling shareholders. Accordingly, the above Statement of Unaudited Consolidated Financial Results for the quarter and six months ended 30 September 2025 ("the Statement") are drawn up in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, ("Listing Requirements") as amended.
- 3 The Unaudited Consolidated Financial Results of the Parent Company and its subsidiaries (together referred to as "the Group") for the quarter and six months ended 30 September 2025 and 30 September 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 05 December 2025 and have been reviewed by the statutory auditors of the Parent Company. The audited financial information of the subsidiary, TAIPL, for the quarter ended 30 June 2025 and year ended 31 March 2025 were audited by previous auditors who had expressed an unqualified audit opinion.
- 4 The Unaudited Consolidated Financial Results of the quarter and six months ended 30 September 2025 of the Parent Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 5 The Group is engaged in the business of manufacturing of automotive equipments, parts and components which constitutes a single segment as per Ind AS 108 - 'Operating Segments'. Accordingly, there are no separate reportable segments.
- 6 The Board of Directors of the Parent Company at its meeting held on 28 July 2025 and 18 August 2025 has declared an interim dividend amounting INR 3,499.25 millions and INR 5,149.99 millions, respectively, aggregating INR 8,649.24 millions.
- 7 The Ministry of Labour & Employment (MoLE), Government of India, has announced the implementation of four Labour Codes viz. the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, effective 21 November 2025. The Group is in the process of assessing the impact of such changes.
- 8 The Unaudited Consolidated Financial Results and notes are also available on the websites of Stock Exchange via www.bseindia.com and www.nseindia.com and also on the website of the Parent Company at www.tennecoindia.com.

For and on behalf of the Board of Directors of
Tenneco Clean Air India Limited
(Formerly known as Tenneco Clean Air India Private Limited)



Arvind Chandrasekharan
Whole-time Director and Chief Executive Officer

Place:
Date:



Deloitte Haskins & Sells LLP

Chartered Accountants

Westend Icon
11th & 12th floors
Building A, S No 169/1
Near Parihar Chowk
DP Road, Aundh
Pune - 411007
Maharashtra, India

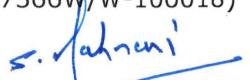
Tel: +91 206 747 7800

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To The Board of Directors of Tenneco Clean Air India Limited (formerly known as Tenneco Clean Air India Private Limited)

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Tenneco Clean Air India Limited (formerly known as Tenneco Clean Air India Private Limited)** ("the Company"), for the quarter and six months ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOTTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Sachanand C Mohnani
Partner
Membership No. 407265

UDIN: **25407265BMDVEU8123**

Place: **PUNE**
Date: **51 Dec/25**



Tenneco Clean Air India Limited
(Formerly known as Tenneco Clean Air India Private Limited)

CIN No. : U29308TN2018FLC126510

Regd. Office : RNS2, Nissan Supplier Park, SIPCOT Industrial Park, Oragadam Industrial Corridor, Sriperumbudur Taluk, Kancheepuram District - 602 105, Tamil Nadu, India
 Phone : +91 124 4784 530 ; Email : TennecoIndiaInvestors@tenneco.com; Website : www.tennecoindia.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025

(All amounts in INR Millions, unless otherwise stated)

| SL No. | Particulars | Quarter ended | | | Six months ended | | Year ended |
|-----------|---|-------------------|-----------------|-------------------|-------------------|-------------------|------------------|
| | | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | 31 March 2025 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | a) Revenue from operations | 5,420.94 | 5,664.38 | 5,225.73 | 11,085.32 | 11,483.55 | 22,367.55 |
| | b) Other income (refer note 5) | 8,644.98 | 374.31 | 16.64 | 9,019.29 | 32.84 | 73.46 |
| | Total income | 14,065.92 | 6,038.69 | 5,242.37 | 20,104.61 | 11,516.39 | 22,441.01 |
| 2 | Expenses | | | | | | |
| | a) Cost of materials consumed | 3,607.60 | 3,618.38 | 3,352.80 | 7,225.98 | 7,642.98 | 14,473.20 |
| | b) Change in inventories of finished goods, work-in-progress & traded goods | (69.09) | (30.15) | 16.72 | (99.24) | 1.29 | 85.95 |
| | c) Employee benefits expense | 279.63 | 363.89 | 285.65 | 643.52 | 556.82 | 1,184.49 |
| | d) Finance costs | 41.00 | 45.30 | 37.13 | 86.30 | 70.38 | 147.22 |
| | e) Depreciation and amortisation expense | 117.67 | 114.88 | 116.87 | 232.55 | 236.10 | 492.49 |
| | f) Other expenses | 490.68 | 518.06 | 455.73 | 1,008.74 | 949.22 | 1,943.23 |
| | Total expenses | 4,467.49 | 4,630.36 | 4,264.90 | 9,097.85 | 9,456.79 | 18,326.58 |
| 3 | Profit before tax (1-2) | 9,598.43 | 1,408.33 | 977.47 | 11,006.76 | 2,059.60 | 4,114.43 |
| 4 | Tax expense | | | | | | |
| | a) Current tax | 210.83 | 325.71 | 212.28 | 536.54 | 539.62 | 1,078.11 |
| | b) Deferred tax charge/ (credit) | 0.12 | (37.58) | 13.82 | (37.46) | (27.53) | (19.69) |
| | c) Excess provision of tax relating to earlier years / periods | - | - | - | - | - | (4.81) |
| | Total tax expense | 210.95 | 288.13 | 226.10 | 499.08 | 512.09 | 1,053.61 |
| 5 | Profit for the period/year | 9,387.48 | 1,120.20 | 751.37 | 10,507.68 | 1,547.51 | 3,060.82 |
| 6 | Other comprehensive income/(loss) (OCI) | | | | | | |
| | periods | | | | | | |
| | a) Re-measurement gains/ (losses) on defined benefit plans | 0.97 | (0.25) | (8.34) | 0.72 | 4.12 | (9.83) |
| | b) Income tax effect on above | (0.24) | 0.06 | 2.10 | (0.18) | (1.04) | 2.48 |
| | Total other comprehensive income/ (loss) (net of taxes) | 0.73 | (0.19) | (6.24) | 0.54 | 3.08 | (7.35) |
| 7 | Total comprehensive income for the period / year (5+6) | 9,388.21 | 1,120.01 | 745.13 | 10,508.22 | 1,550.59 | 3,053.47 |
| 8 | Paid-up equity share capital (face value of INR 10 per share) | 4,036.04 | 4,036.04 | 2,140.89 | 4,036.04 | 2,140.89 | 4,036.04 |
| 9 | Other equity | | | | | | |
| 10 | Earnings per share (face value of INR 10 per share)* | 23.26 | 2.78 | 3.51 | 26.03 | 7.23 | 14.09 |
| | Basic (INR) | 23.26 | 2.78 | 3.51 | 26.03 | 7.23 | 14.09 |
| | Diluted (INR) | | | | | | |

*Not annualised for interim periods

See accompanying notes to the standalone financial results



Tenneco Clean Air India Limited
(Formerly known as Tenneco Clean Air India Private Limited)

CIN No. : U29308TN2018FLC126510

Regd. Office : RNS2, Nissan Supplier Park, SIPCOT Industrial Park, Oragadam Industrial Corridor, Sriperumbudur Taluk, Kanchipuram District - 602 105, Tamil Nadu, India
 Phone : +91 124 4784 530 ; Email : TennecoIndiaInvestors@tenneco.com; Website : www.tennecoindia.com

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2025

(All amounts in INR Millions, unless otherwise stated)

| Particulars | As at 30 September 2025 | As at 31 March 2025 |
|--|----------------------------|------------------------|
| | (Unaudited) | (Audited) |
| ASSETS | | |
| Non-current assets | | |
| Property, plant and equipment | 2,320.55 | 2,476.97 |
| Right-of-use assets | 257.99 | 269.90 |
| Capital work in progress | 67.92 | 29.67 |
| Intangible assets | 5.67 | 5.57 |
| Financial assets | | |
| i. Investments | 54,741.55 | 54,741.55 |
| ii. Loans | 0.18 | 0.31 |
| iii. Other financial assets | 40.82 | 38.56 |
| Deferred tax assets (net) | 135.24 | 97.95 |
| Income tax assets (net) | 8.24 | 8.24 |
| Other non-current assets | 10.46 | 2.16 |
| Total non-current assets | 57,588.62 | 57,670.88 |
| Current assets | | |
| Inventories | 1,064.47 | 943.04 |
| Financial assets | | |
| i. Trade receivables | 2,412.46 | 2,631.35 |
| ii. Cash and cash equivalents | 1,737.66 | 1,769.92 |
| iii. Bank balances other than (ii) above | 1.55 | 1.55 |
| iv. Loans | 305.82 | 306.06 |
| v. Other financial assets | 651.25 | 324.71 |
| Current tax assets (net) | 472.33 | - |
| Other current assets | 265.07 | 272.36 |
| Total current assets | 6,910.61 | 6,248.99 |
| Total assets | 64,499.23 | 63,919.87 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| i. Equity share capital | 4,036.04 | 4,036.04 |
| ii. Other Equity (refer note 6) | 54,843.02 | 54,700.65 |
| Total equity | 58,879.06 | 58,736.69 |
| LIABILITIES | | |
| Non-current liabilities | | |
| Financial liabilities | | |
| Lease liabilities | 121.49 | 131.75 |
| Provisions | 185.51 | 193.31 |
| Total non-current liabilities | 307.00 | 325.06 |
| Current liabilities | | |
| Financial liabilities | | |
| i. Lease liabilities | 31.32 | 29.01 |
| iii. Trade payables | | |
| (a) total outstanding dues of micro enterprises and small enterprises | 562.56 | 299.02 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 3,796.19 | 3,514.05 |
| iv. Other financial liabilities | 57.12 | 11.07 |
| Other current liabilities | 787.74 | 851.10 |
| Provisions | 48.38 | 54.01 |
| Current tax liabilities (net) | 29.86 | 99.86 |
| Total current liabilities | 5,313.17 | 4,858.12 |
| Total liabilities | 5,620.17 | 5,183.18 |
| Total equity and liabilities | 64,499.23 | 63,919.87 |



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UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025

(All amounts in INR Millions, unless otherwise stated)

| | Particulars | For the six months ended | For the six months ended |
|----------|---|--------------------------|--------------------------|
| | | 30 September 2025 | 30 September 2024 |
| | | (Unaudited) | (Unaudited) |
| A | Cash flow from operating activities | | |
| | Profit before tax | 11,006.76 | 2,059.60 |
| | Adjustments for: | | |
| | Depreciation on property, plant and equipment | 213.62 | 219.60 |
| | Amortisation on intangible assets | 0.18 | 0.76 |
| | Amortisation on right-of-use assets | 18.75 | 15.74 |
| | Provision for expected credit loss | 0.29 | (3.43) |
| | Excess provisions / liabilities no longer required written back | - | (2.68) |
| | Provision for doubtful advances | 4.11 | (10.53) |
| | Provision for warranties | (0.43) | (3.80) |
| | Finance cost | 86.30 | 70.38 |
| | Loss on disposal of property, plant and equipment | - | 0.41 |
| | Dividend income | (8,958.87) | - |
| | Interest income from financial assets | (44.80) | (23.23) |
| | Interest income on inter-corporate deposit | (13.00) | (6.01) |
| | Unrealised foreign exchange (gain)/ loss | (8.06) | 0.35 |
| | Operating cash flows before working capital changes | 2,304.85 | 2,317.16 |
| | Change in operating assets and liabilities | | |
| | (Increase) / Decrease in | | |
| | -Inventories | (121.43) | 382.94 |
| | -Trade receivables | 218.60 | 369.63 |
| | -Financial and other assets | (330.50) | 260.51 |
| | Increase / (Decrease) in | | |
| | -Trade payables | 553.78 | (1,207.59) |
| | -Provisions | (12.29) | 24.08 |
| | -Financial and other liabilities | (63.36) | 251.33 |
| | Cash generated from operations | 2,549.65 | 2,398.06 |
| | Income taxes paid (net) | (1,078.89) | (606.86) |
| | Net cash inflow from operating activities (A) | 1,470.76 | 1,791.20 |
| B | Cash flows from investing activities: | | |
| | Purchase of property, plant and equipments, including capital work in progress and capital advances | (58.44) | (100.90) |
| | Sale of property, plant and equipment | - | 0.27 |
| | Movement in other bank balances (net) | - | 1.23 |
| | Deposits held as margin money placed | (2.02) | (1.20) |
| | Deposits held as margin money redeemed | 1.64 | - |
| | Decrease in inter-corporate deposit (net) | - | 35.00 |
| | Interest received | 63.87 | 26.81 |
| | Dividend received | 8,958.87 | - |
| | Net cash inflow/ (outflow) from investing activities (B) | 8,963.92 | (38.79) |
| C | Cash flows from financing activities: | | |
| | Dividend paid | (10,365.85) | (1,211.96) |
| | Interest paid | (80.00) | (65.85) |
| | Interest paid on lease liabilities | (6.30) | (4.53) |
| | Repayment of lease liabilities | (14.79) | (13.66) |
| | Net cash outflow from financing activities (C) | (10,466.94) | (1,296.00) |
| D | Net (decrease)/ increase in cash and cash equivalents (A)+(B)+(C) | (32.26) | 456.41 |
| E | Cash and cash equivalents at the beginning of the period | 1,769.92 | 440.00 |
| | Cash and cash equivalents at end of the period (D+E) | 1,737.66 | 896.41 |

| Particulars | As at | As at |
|--|-------------------|-------------------|
| | 30 September 2025 | 30 September 2024 |
| | (Unaudited) | (Unaudited) |
| Cash and cash equivalents includes: | | |
| Balances with banks: | | |
| On current accounts | 137.66 | 188.90 |
| Bank deposits with original maturity of less than three months | 1,600.00 | 707.51 |
| Cash and cash equivalents | 1,737.66 | 896.41 |



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Notes to the Unaudited Standalone Financial Results:

- 1 The Company's equity shares have been listed on Bombay Stock Exchange Limited ("BSE") and on National Stock Exchange of India Limited ("NSE") on 19 November 2025 by completing Initial Public Offering of 90,680,100 equity shares of face value of INR 10 each at an issue price of INR 397 per equity share, consisting of an offer for sale by selling shareholders. Accordingly, the above Statement of Unaudited Standalone Financial Results for the quarter and six months ended 30 September 2025 ("the Statement") are drawn up in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, ("Listing Requirements") as amended.
- 2 The above unaudited standalone financial results of the Company for the quarter and six months ended 30 September 2025 and 30 September 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 05 December 2025. The results for the quarter and six months ended 30 September 2025 and 30 September 2024 have been reviewed by the statutory auditors of the Company.
- 3 The unaudited standalone financial results for the quarter and six months ended 30 September 2025 and 30 September 2024 of Tenneco Clean Air India Limited ("the Company") have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 4 The Company is engaged in the business of manufacturing of automotive equipments, parts and components which constitutes a single segment as per Ind AS 108 - 'Operating Segments'. Accordingly, there are no separate reportable segments.
- 5 Other income includes dividend income of INR 8,617.47 millions from its subsidiary, Tenneco Automotive India Private Limited, received in the current quarter.
- 6 The Board of Directors at its meeting held on 28 July 2025 and 18 August 2025 has declared an interim dividend amounting INR 3,499.25 millions and INR 5,149.99 millions, respectively, aggregating INR 8,649.24 millions.
- 7 The Ministry of Labour & Employment (MoLE), Government of India, has announced the implementation of four Labour Codes viz. the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, effective 21 November 2025. The Company is in the process of assessing the impact of such changes.
- 8 The Unaudited Standalone Financial Results and notes are also available on the websites of the Stock Exchange viz www.bseindia.com and www.nseindia.com and also on the website of the Company viz. www.tennecoindia.com.

For and on behalf of the Board of Directors of
Tenneco Clean Air India Limited
(Formerly known as Tenneco Clean Air India Private Limited)



Arvind Chandrasekharan
Whole-time Director and Chief Executive Officer

Place:
Date:

