



TENNECO CLEAN AIR INDIA LIMITED
(formerly known as *Tenneco Clean Air India Private Limited*)
CIN: L29308TN2018FLC126510
Telephone: +2135 612501/506
Email: Tennecoindiainfo@tenneco.com
Website: www.tennecoindia.com

Date: May 30, 2026

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 May 30, 2026

Dear Sir/Madam,

Pursuant to the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and further to our prior intimations dated May 22, 2026, and May 28, 2026, we wish to inform you that the Board of Directors of Tenneco Clean Air India Limited, at its meeting held today i.e. May 30, 2026, inter alia, considered and approved the following:

- The unaudited standalone and consolidated financial results for the fourth quarter ended March 31, 2026, and the audited standalone and consolidated financial statements of the Company for the financial year ended March 31, 2026 along with the Auditors Report which are enclosed herewith.

Further, The Company would like to mention that Deloitte Haskins & Sells LLP, Chartered Accountants, statutory auditors of the Company, have issued Audit Reports with unmodified opinion on the Financial Statements.

The meeting of the Board of Directors commenced at 9:30 p.m. (IST) and concluded at 10:47 p.m. (IST).

Further, the above information is also being made available on the website of the Company 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: Gurugram

Encl: As above

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF TENNECO CLEAN AIR INDIA LIMITED

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended 31 March 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended 31 March 2026 (refer 'Other Matters' section below), both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended 31 March 2026" of **TENNECO CLEAN AIR INDIA LIMITED** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") (the "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 "LODR Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the year ended 31 March 2026:

- (i) includes the financial results of the following entities:
 - Tenneco Clear Air India Limited – Parent
 - Subsidiaries:
 1. Tenneco Automotive India Private Limited
 2. Federal-Mogul Bearings India Limited
 3. Federal-Mogul Ignition India Limited
 4. Federal-Mogul Sealings India Limited
- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive loss and other financial information of the Group for the year ended 31 March 2026.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended 31 March 2026

With respect to the Consolidated Financial Results for the quarter ended 31 March 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended 31 March 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

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Basis for Opinion on the Audited Consolidated Financial Results for the year ended 31 March 2026

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended 31 March 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31 March 2026 has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended 31 March 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended 31 March 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31 March 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the entities within the group to express an opinion on the Annual Consolidated Financial Results.

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Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended 31 March 2026

We conducted our review of the Consolidated Financial Results for the quarter ended 31 March 2026 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 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 SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

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.

Other Matters

The Statement includes the results for the quarter ended 31 March 2026 and 31 March 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

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

Sachanand C Mohnani
Partner
(Membership No.407625)
UDIN: **26407265 HDZVIX9562**

Place: Pune
Date: 30 May 2026

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

CIN No. : L29308TN2018FLC126510

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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(All amounts in INR Millions, unless otherwise stated)

SL No.	Particulars	Quarter ended			Year ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	a) Revenue from operations	15,524.49	12,852.64	13,258.76	54,039.76	48,904.30
	b) Other income	114.04	46.75	59.90	589.51	410.15
	Total income	15,638.53	12,899.39	13,318.66	54,629.27	49,314.45
2	Expenses					
	a) Cost of materials consumed	10,109.85	8,120.62	8,513.11	34,926.30	31,813.40
	b) Change in inventories of finished goods, work- in-progress & traded goods	(169.36)	82.74	21.09	(295.17)	52.21
	c) Purchase of stock in trade	151.56	94.08	94.42	468.19	346.06
	d) Employee benefits expense	1,031.40	754.16	794.34	3,367.55	2,979.24
	e) Finance costs	87.57	71.20	66.19	335.73	202.66
	f) Depreciation and amortisation expense	286.63	283.06	259.53	1,081.65	1,031.72
	g) Other expenses	1,828.12	1,575.93	1,647.25	6,318.22	5,561.00
	Total expenses	13,325.77	10,981.79	11,395.93	46,202.47	41,986.29
3	Profit before exceptional items and tax (1-2)	2,312.76	1,917.60	1,922.73	8,426.80	7,328.16
4	Exceptional items					
	Statutory impact of new Labour Codes (refer note 7)	-	271.68	-	271.68	-
5	Profit before tax (3-4)	2,312.76	1,645.92	1,922.73	8,155.12	7,328.16
6	Tax expense					
	a) Current tax	628.46	496.35	531.70	2,202.58	1,878.16
	b) Deferred tax charge/ (credit)	28.88	(13.75)	(19.37)	(53.88)	(91.28)
	c) Short/ (excess) provision of tax relating to earlier years / periods	(12.41)	(24.76)	6.94	(37.17)	9.85
	Total tax expense	644.93	457.84	519.27	2,111.53	1,796.73
7	Profit for the period/year	1,667.83	1,188.08	1,403.46	6,043.59	5,531.43
	Attributable to:					
	-Owners of the Parent	1,665.76	1,186.88	1,401.41	6,035.80	5,520.63
	-Non-Controlling Interest	2.07	1.20	2.05	7.79	10.80
8	Other comprehensive income/(loss) (OCI)					
	- Items that will not be reclassified to profit and loss in subsequent periods					
	a) Re-measurement gains/ (losses) on defined benefit plans	(23.58)	(33.57)	(26.88)	(59.66)	(52.62)
	b) Income tax effect on above	5.88	8.48	6.68	15.01	13.08
	Total other comprehensive income/ (loss) (net of taxes)	(17.70)	(25.09)	(20.20)	(44.65)	(39.54)
	Attributable to:					
	-Owners of the Parent	(17.74)	(24.77)	(20.18)	(44.19)	(39.46)
	-Non-Controlling Interest	0.04	(0.32)	(0.02)	(0.46)	(0.08)
9	Total comprehensive income for the period / year (7+8)	1,650.13	1,162.99	1,383.26	5,998.94	5,491.89
	Attributable to:					
	-Owners of the Parent	1,648.02	1,162.11	1,381.23	5,991.61	5,481.17
	-Non-Controlling Interest	2.11	0.88	2.03	7.33	10.72
10	Paid-up equity share capital (face value of INR 10 per share)	4,036.04	4,036.04	4,036.04	4,036.04	4,036.04
11	Other equity				7,937.95	12,063.66
12	Earnings per share (face value of INR 10 per share)*					
	Basic (INR)	4.13	2.94	3.47	14.95	13.68
	Diluted (INR)	4.13	2.94	3.47	14.95	13.68

*Not annualised for interim periods

See accompanying notes to the consolidated financial results



Tenneco Clean Air India Limited
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STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 31 MARCH 2026

(All amounts in INR Millions, unless otherwise stated)

Particulars	As at 31 March 2026	As at 31 March 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	5,077.03	5,348.37
Right-of-use assets	736.13	457.49
Capital work in progress	580.65	310.67
Intangible assets	8.06	12.81
Financial assets		
i. Investments	3.29	3.29
ii. Loans	2.52	2.64
iii. Other financial assets	109.26	8,421.73
Deferred tax assets (net)	286.12	218.26
Income tax assets (net)	261.53	183.20
Other non-current assets	1,029.41	79.80
Total non-current assets	8,094.00	15,038.26
Current assets		
Inventories	3,383.81	2,777.27
Financial assets		
i. Trade receivables	6,348.33	6,872.31
ii. Cash and cash equivalents	5,712.26	2,858.98
iii. Bank balances other than (ii) above	2.15	3.36
iv. Loans	17.85	4.75
v. Other financial assets	1,255.33	367.22
Current tax assets (net)	41.21	-
Other current assets	515.97	384.99
Current assets excluding assets classified as held for sale	17,276.91	13,268.88
Assets classified as held for sale	-	8.70
Total current assets	17,276.91	13,277.58
Total assets	25,370.91	28,315.84
EQUITY AND LIABILITIES		
Equity		
i. Equity share capital	4,036.04	4,036.04
ii. Other Equity	7,937.95	12,063.66
Equity attributable to owners of Parent	11,973.99	16,099.70
Non-Controlling Interest	31.30	23.97
Total equity	12,005.29	16,123.67
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Lease liabilities	421.73	146.07
Provisions	771.25	301.97
Deferred tax liabilities (net)	-	1.05
Other non-current liabilities	-	241.43
Total non-current liabilities	1,192.98	690.52
Current liabilities		
Financial liabilities		
i. Lease liabilities	93.23	50.85
ii. Vendor bill financing	283.13	503.44
iii. Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	1,464.58	1,201.27
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	8,918.85	7,160.51
iv. Other financial liabilities	484.89	150.33
Other current liabilities	647.80	1,088.40
Provisions	261.45	341.53
Current tax liabilities (net)	18.71	996.62
Total current liabilities excluding liabilities relating to assets held for sale	12,172.64	11,492.95
Liabilities relating to assets classified as held for sale	-	8.70
Total current liabilities	12,172.64	11,501.65
Total liabilities	13,365.62	12,192.17
Total equity and liabilities	25,370.91	28,315.84



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AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

(All amounts in INR Millions, unless otherwise stated)

	Particulars	For the year ended	For the year ended
		31 March 2026	31 March 2025
		(Audited)	(Audited)
A	Cash flow from operating activities		
	Profit before tax	8,155.12	7,328.16
	Adjustments for:		
	Depreciation on property, plant and equipment	970.64	977.26
	Amortisation on intangible assets	6.51	6.25
	Amortisation on right-of-use assets	104.49	48.21
	Provision for expected credit loss	(4.95)	2.54
	Excess provisions / liabilities no longer required written back	(4.98)	(11.42)
	Provision for doubtful advances	2.99	(19.34)
	Provision for doubtful balances with government authorities	(14.06)	2.65
	Provision for warranties	101.82	59.02
	Finance cost	335.72	202.67
	(Gain)/ loss on disposal of property, plant and equipment	(1.02)	0.31
	Loss/ (gain) on termination of lease	4.64	(2.41)
	Dividend income	-	(294.19)
	Interest income from financial assets	(146.05)	(72.11)
	Interest income on loans to related parties	(340.38)	(19.09)
	Unrealised foreign exchange (gain)/ loss	(71.73)	16.91
	Operating cash flows before working capital changes	9,098.76	8,225.42
	Change in operating assets and liabilities		
	(Increase) / Decrease in		
	-Inventories	(606.53)	516.17
	-Trade receivables	570.36	(1,288.41)
	-Financial and other assets	7,048.79	340.78
	Increase / (Decrease) in		
	-Trade payables	1,900.84	163.04
	-Provisions	235.73	25.98
	-Financial and other liabilities	(658.41)	(410.72)
	Cash generated from operations	17,589.54	7,572.26
	Income taxes paid (net)	(3,294.77)	(1,948.40)
	Net cash inflow from operating activities (A)	14,294.77	5,623.86
B	Cash flows from investing activities:		
	Purchase of property, plant and equipments, including capital work in progress and capital advances	(1,150.28)	(647.81)
	Sale of property, plant and equipment	306.52	20.26
	Purchase of investments	-	(3.10)
	Investment in fixed deposits and other bank deposits	(0.17)	(20.36)
	Redemption of fixed deposits and other bank deposits	20.36	3.95
	Deposits held as margin money placed	(2.37)	(2.19)
	Deposits held as margin money redeemed	1.64	-
	Interest received	136.37	87.26
	Dividend received	-	294.19
	Net cash outflow from investing activities (B)	(687.93)	(267.80)
C	Cash flows from financing activities:		
	Dividend paid	(10,365.85)	(4,092.42)
	Interest paid	(242.59)	(169.42)
	Interest paid on lease liabilities	(34.83)	(13.50)
	Repayment of lease liabilities	(110.29)	(48.74)
	Share issue expenses	-	(3.73)
	Net cash outflow from financing activities (C)	(10,753.56)	(4,327.81)
D	Net increase in cash and cash equivalents (A)+(B)+(C)	2,853.28	1,028.25
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)	5,712.26	2,858.98

Particulars	As at	As at
	31 March 2026	31 March 2025
	(Audited)	(Audited)
Cash and cash equivalents includes:		
Balances with banks:		
On current accounts	795.09	1,009.22
Bank deposits with original maturity of less than three months	4,917.17	1,849.76
Cash and cash equivalents	5,712.26	2,858.98



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Notes to the Consolidated Financial Results:

- 1 The Consolidated Financial Results 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 (FMIPL, 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 Consolidated Financial Results for the quarter and year ended 31 March 2026 ("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 Consolidated Financial Results of the Parent Company and its subsidiaries (together referred to as "the Group") for the quarter and year ended 31 March 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 May 2026 and have been reviewed / audited by the statutory auditors of the Parent Company. The statutory auditors of the Parent Company have expressed an unmodified conclusion/opinion on the aforesaid result. The audited financial information of the subsidiary, TAIPL, for the year ended 31 March 2025 was audited by previous auditors who had expressed an unmodified audit opinion.
- 4 The results of the quarter ended 31 March 2026, and 31 March 2025 are balancing figures between audited results in respect of full financial year and published year to date results up to third quarter of relevant financial year which have been subject to limited review by auditors.
- 5 The Consolidated Financial Results 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.
- 6 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.
- 7 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from 21 November 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The incremental impact of these changes, assessed by the Group, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, is Rs. 271.68 million and has been recognised as exceptional item in the consolidated financial results of the Group for the quarter ended on 31 December 2025 and year ended on 31 March 2026. Once Central / State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.

- 8 The 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)

Place: Bengaluru
Date: 30 May 2026

Arvind Chandrasekharan
Whole-time Director and Chief Executive Officer



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF TENNECO CLEAN AIR INDIA LIMITED (FORMERLY KNOWN AS TENNECO CLEAN AIR INDIA PRIVATE LIMITED)

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended 31 March 2026 and (b) reviewed the Standalone Financial Results for the quarter ended 31 March 2026 (refer 'Other Matters' section below), both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended 31 March 2026 of **Tenneco Clean Air India Limited (Formerly known as Tenneco Clean Air India Private Limited)** (the "Company"), 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 "LODR Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31 March 2026:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive loss and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31 March 2026

With respect to the Standalone Financial Results for the quarter ended 31 March 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

SP

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31 March 2026

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31 March 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March 2026 that give a true and fair view of the net profit and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended 31 March 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended 31 March 2026

We conducted our review of the Standalone Financial Results for the quarter ended 31 March 2026 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 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 SAs specified under section 143(10) of the Act 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.

Other Matters

The Statement includes the results for the Quarter ended 31 March 2026 and 31 March 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm 's Registration No.117366W/W-100018)

Sachanand C Mohnani
Partner
(Membership No. 407265)
UDIN: 26407265KJIB4J6119

Place: Pune
Date: 30 May 2026

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

CIN No. : L29308TN2018FLC126510

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(All amounts in INR Millions, unless otherwise stated)

SL No.	Particulars	Quarter ended			Year ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	a) Revenue from operations	6,726.05	5,073.83	6,096.46	22,885.20	22,367.55
	b) Other income (refer note 6)	69.54	30.83	25.31	9,119.66	73.46
	Total income	6,795.59	5,104.66	6,121.77	32,004.86	22,441.01
2	Expenses					
	a) Cost of materials consumed	4,379.29	3,140.60	3,820.15	14,745.87	14,473.20
	b) Change in inventories of finished goods, work-in-progress & traded goods	(95.91)	45.43	59.15	(149.72)	85.95
	c) Employee benefits expense	427.77	289.01	334.32	1,360.30	1,184.49
	d) Finance costs	40.93	37.20	40.04	164.43	147.22
	e) Depreciation and amortisation expense	127.36	122.49	127.13	482.40	492.49
	f) Other expenses	624.66	585.28	565.42	2,218.68	1,943.23
	Total expenses	5,504.10	4,220.01	4,946.21	18,821.96	18,326.58
3	Profit before exceptional items and tax (1-2)	1,291.49	884.65	1,175.56	13,182.90	4,114.43
4	Exceptional items					
	Statutory impact of new Labour Codes (refer note 7)	-	85.31	-	85.31	-
5	Profit before tax (3-4)	1,291.49	799.34	1,175.56	13,097.59	4,114.43
6	Tax expense					
	a) Current tax	349.29	209.43	308.12	1,095.26	1,078.11
	b) Deferred tax charge/ (credit)	22.53	(4.20)	6.33	(19.13)	(19.69)
	c) Excess provision of tax relating to earlier years / periods	-	(6.93)	-	(6.93)	(4.81)
	Total tax expense	371.82	198.30	314.45	1,069.20	1,053.61
7	Profit for the period/year	919.67	601.04	861.11	12,028.39	3,060.82
8	Other comprehensive income/(loss) (OCI) periods					
	a) Re-measurement gains/ (losses) on defined benefit plans	1.47	(26.98)	(12.69)	(24.79)	(9.83)
	b) Income tax effect on above	(0.37)	6.79	3.20	6.24	2.48
	Total other comprehensive income/ (loss) (net of taxes)	1.10	(20.19)	(9.49)	(18.55)	(7.35)
9	Total comprehensive income for the period / year (7+8)	920.77	580.85	851.62	12,009.84	3,053.47
10	Paid-up equity share capital (face value of INR 10 per share)	4,036.04	4,036.04	4,036.04	4,036.04	4,036.04
11	Other equity				56,344.64	54,700.65
12	Earnings per share (face value of INR 10 per share)*					
	Basic (INR)	2.28	1.49	3.80	29.80	14.09
	Diluted (INR)	2.28	1.49	3.80	29.80	14.09

*Not annualised for interim periods

See accompanying notes to the standalone financial results



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STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31 MARCH 2026

(All amounts in INR Millions, unless otherwise stated)

Particulars	As at	As at
	31 March 2026	31 March 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,185.13	2,476.97
Right-of-use assets	264.98	269.90
Capital work in progress	43.78	29.67
Intangible assets	3.58	5.57
Financial assets		
i. Investments	54,741.55	54,741.55
ii. Loans	0.13	0.31
iii. Other financial assets	43.58	38.56
Deferred tax assets (net)	123.33	97.95
Income tax assets (net)	63.45	8.24
Other non-current assets	253.34	2.16
Total non-current assets	57,722.85	57,670.88
Current assets		
Inventories	1,165.29	943.04
Financial assets		
i. Trade receivables	2,386.45	2,631.35
ii. Cash and cash equivalents	3,592.86	1,769.92
iii. Bank balances other than (ii) above	1.65	1.55
iv. Loans	290.83	306.06
v. Other financial assets	1,086.77	324.71
Current tax assets (net)	26.60	-
Other current assets	312.80	272.36
Total current assets	8,863.25	6,248.99
Total assets	66,586.10	63,919.87
EQUITY AND LIABILITIES		
Equity		
i. Equity share capital	4,036.04	4,036.04
ii. Other Equity (refer note 6)	56,344.64	54,700.65
Total equity	60,380.68	58,736.69
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Lease liabilities	127.44	131.75
Provisions	319.63	193.31
Total non-current liabilities	447.07	325.06
Current liabilities		
Financial liabilities		
i. Lease liabilities	34.99	29.01
iii. Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	298.50	299.02
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	4,774.68	3,451.62
iv. Other financial liabilities	84.70	73.50
Other current liabilities	520.60	851.10
Provisions	44.88	54.01
Current tax liabilities (net)	-	99.86
Total current liabilities	5,758.35	4,858.12
Total liabilities	6,205.42	5,183.18
Total equity and liabilities	66,586.10	63,919.87



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AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

(All amounts in INR Millions, unless otherwise stated)

	Particulars	For the year ended	For the year ended
		31 March 2026	31 March 2025
		(Audited)	(Audited)
A	Cash flow from operating activities		
	Profit before tax	13,097.59	4,114.43
	Adjustments for:		
	Depreciation on property, plant and equipment	437.08	459.40
	Amortisation on intangible assets	3.75	1.54
	Amortisation on right-of-use assets	41.57	31.55
	Provision for expected credit loss	(3.87)	(6.19)
	Excess provisions / liabilities no longer required written back	-	(2.68)
	Provision for doubtful advances	2.99	(14.34)
	Provision for doubtful balances with government authorities	(14.06)	2.65
	Provision for warranties	1.19	(4.67)
	Finance cost	164.43	147.22
	Loss/ (gain) on disposal of property, plant and equipment	1.45	(0.44)
	Dividend income	(8,958.87)	-
	Interest income from financial assets	(105.30)	(50.23)
	Interest income on inter-corporate deposit	(25.79)	(12.30)
	Gain on termination of lease	-	(2.41)
	Unrealised foreign exchange (gain)/ loss	(49.47)	6.10
	Operating cash flows before working capital changes	4,592.69	4,669.63
	Change in operating assets and liabilities		
	(Increase) / Decrease in		
	-Inventories	(222.25)	701.68
	-Trade receivables	248.77	(18.61)
	-Financial and other assets	(965.01)	307.96
	Increase / (Decrease) in		
	-Trade payables	1,364.00	(474.14)
	-Provisions	91.21	53.00
	-Financial and other liabilities	(324.05)	168.58
	Cash generated from operations	4,785.36	5,408.10
	Income taxes paid (net)	(1,270.02)	(1,206.82)
	Net cash inflow from operating activities (A)	3,515.34	4,201.28
B	Cash flows from investing activities:		
	Purchase of property, plant and equipments, including capital work in progress and capital advances	(236.61)	(193.68)
	Sale of property, plant and equipment	0.63	1.23
	Redemption of fixed deposits and other bank deposits	-	1.46
	Deposits held as margin money placed	(2.37)	(2.19)
	Deposits held as margin money redeemed	1.64	-
	Decrease/ (increase) in inter-corporate deposit (net)	15.00	(150.00)
	Interest received	126.31	55.27
	Dividend received	8,958.87	-
	Net cash inflow/ (outflow) from investing activities (B)	8,863.47	(287.91)
C	Cash flows from financing activities:		
	Dividend paid	(10,365.85)	(2,404.43)
	Interest paid	(143.11)	(137.96)
	Interest paid on lease liabilities	(13.34)	(9.26)
	Repayment of lease liabilities	(33.57)	(28.07)
	Share issue expenses	-	(3.73)
	Net cash outflow from financing activities (C)	(10,555.87)	(2,583.45)
D	Net increase in cash and cash equivalents (A)+(B)+(C)	1,822.94	1,329.92
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)	3,592.86	1,769.92

Particulars	As at	As at
	31 March 2026	31 March 2025
	(Audited)	(Audited)
Cash and cash equivalents includes:		
Balances with banks:		
On current accounts	201.06	259.25
Bank deposits with original maturity of less than three months	3,391.80	1,510.67
Cash and cash equivalents	3,592.86	1,769.92



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Notes to the 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 Standalone Financial Results for the quarter and year ended 31 March 2026 ("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 standalone financial results for the quarters ended 31 March 2026 and 31 March 2025 and year ended 31 March 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30 May 2026. The statutory auditors of the Company have reviewed /audited the standalone financial results and have issued an unmodified conclusion/opinion, respectively.
- 3 The results of the quarter ended 31 March 2026, and 31 March 2025 are balancing figures between audited results in respect of full financial year and published year to date results up to third quarter of relevant financial year which have been subject to limited review by auditors.
- 4 These standalone financial results 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 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.
- 6 Other income for the year ended 31 March 2026 includes dividend income of INR 8,958.87 millions from its subsidiary, Tenneco Automotive India Private Limited.
- 7 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from 21 November 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The incremental impact of these changes, assessed by the Company, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, is Rs. 85.31 million and has been recognised as exceptional item in the standalone financial results of the Company for the quarter ended on 31 December 2025 and year ended on 31 March 2026. Once Central / State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.
- 8 The 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)

Place: Bengaluru
Date: 30 May 2026

Arvind Chandrasekharan
Whole-time Director and Chief Executive Officer





TENNECO CLEAN AIR INDIA LIMITED
(formerly known as Tenneco Clean Air India Private Limited)
CIN: L29308TN2018FLC126510
Telephone: +2135 612501/506
Email: Tennecoindiainfo@tenneco.com
Website: www.tennecoindia.com

Date: May 30, 2026

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

Subject: Declaration on Audit Report with unmodified opinion pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/ Madam,

Pursuant to Regulation 33(3)(d) of the Listing Regulations, we hereby confirm and declare that the Statutory Auditors of the Company, Deloitte Haskins & Sells LLP, Chartered Accountants have issued an audit report on Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2026, with unmodified opinion.

You are requested to take the above information on record.

for and on behalf of
Tenneco Clean Air India Limited

Mr. Arvind Chandrasekharan
Whole-time Director & Chief Executive Officer

Mr. Mahender Chhabra
Chief Financial Officer

Date: May 30, 2026
Place: Bengaluru

Date: May 30, 2026
Place: Gurugram