SECRETARIAL AUDIT REPORT
For the financial year ended on 31st March, 2026

[Pursuant to section 204 (1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
TENNECO CLEAN AIR INDIA LIMITED,
(Previously known as TENNECO CLEAN AIR INDIA PRIVATE LIMITED)
RNS2, Nissan Supplier Park, SIPCOT Industrial Park
Oragadam Industrial Corridor, Sriperumbud, UR Taluk,
Kancheepuram-602105, Tamil Nadu

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Tenneco Clean Air India Limited** (hereinafter called the **"Company"**). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of **Tenneco Clean Air India Limited** books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives, during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026, according to the provisions of:

i) The Companies Act, 2013 (the Act) and the rules made there under;
ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
iii) The Depositories Act, 1996 and the Regulations and Bye-Laws framed there under;
iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment;
v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
   a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
   b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

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d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
e) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not applicable to the Company during the audit period)**;
f) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Act and dealing with client;
h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (**Not applicable to the Company during the audit period**); and
i) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 **(Not applicable to the Company during the audit period)**;

vi) The following legislations specifically applicable to the Company, being engaged in designing and manufacturing of clean air and powertrain products for automotive applications: -

i. The Explosives Act, 1884 and the Explosives Rules, 2008;
ii. The Petroleum Act, 1934 and the Petroleum Rules, 2002;
iii. Bio-Medical Waste Management Rules, 2016 (the "BMW Rules");
iv. Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.

We have also examined compliance with the applicable clauses of the following:

i) Secretarial Standards issued by the Institute of Company Secretaries of India;
ii) The Listing Agreements entered into by the Company with BSE Limited and National Stock Exchange of India Limited including the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards etc. mentioned above.

We further report that:-

The Board of Directors of the Company is duly constituted with proper balance of Executive Director, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice has been given to all directors/members of the committee, as the case may be, to schedule the Board Meetings including committee meetings during the financial year under review, agenda and detailed notes on agenda were sent within prescribed timeline, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Based on the verification of the records and minutes, we report that all the decisions are carried unanimously. The members of the Board have not expressed dissenting views on any of the agenda items during the financial year under review.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

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NEW DELHI

We further report that, during the audit period, the Company has:

1. obtained approval of board of directors and Securities and Exchange Board of India for an initial public offer (IPO) and necessary compliance was made in this regard;

2. obtained approval of board of directors for ratification of Employee Stock Option Scheme 2025 ("**ESOP 2025**") subject to the approval of members and necessary compliance was made in this regard;

3. paid interim dividend to the members of the Company and necessary compliance was made in this regard.

FOR RPA & PARTNERS
Company Secretaries
P.R. No.: 6437/2025

RPA & PARTNERS COMPANY SECRETARIES NEW DELHI

CS RANJEET PANDEY
PARTNER
FCS- 5922, CP No.- 6087
UDIN: F005922H000557495

Place: New Delhi
Date: 30.05.2026

This report is to be read with our letter of even date which is annexed as **Annexure-I** and forms an integral part of this report.

RPA & PARTNERS
Company Secretaries

Annexure-I

To,
The Members,
TENNECO CLEAN AIR INDIA LIMITED,
(Previously known as TENNECO CLEAN AIR INDIA PRIVATE LIMITED)
RNS2, Nissan Supplier Park, SIPCOT Industrial Park
Oragadam Industrial Corridor, Sriperumbud, UR Taluk,
Kancheepuram-602105, Tamil Nadu

Our report of even date is to be read along with this letter:

1. Management of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial Records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of the events requiring compliance and reporting etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

FOR RPA & PARTNERS
Company Secretaries
P.R. No.: 6437/2025

RPA & PARTNERS COMPANY SECRETARIES

CS RANJEET PANDEY
PARTNER
FCS- 5922, CP No.- 6087
UDIN: F005922H000557495

Place: New Delhi
Date: 30.05.2026

A-160, Basement, Defence Colony, New Delhi – 110024
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E-mail: rpa@rpalegal.com