# Business Responsibility & Sustainability Report

2025-26

# Section A

## GENERAL DISCLOSURES

At Tenneco Clean Air India, sustainability is embedded in the way the business operates and creates long-term value. Guided by The Tenneco Way, the Company seeks to deliver responsible manufacturing, operational excellence, and trusted customer partnerships while maintaining a strong focus on people, products, the environment, and governance. As a key part of the automotive supply chain, Tenneco Clean Air India combines manufacturing capability, engineering discipline, and local execution to serve customers reliably and responsibly. This section presents an overview of the Company's organizational profile, operational footprint, workforce, and overall business context that together form the foundation of its Business Responsibility and Sustainability journey.

**100+**
years of Tenneco Global legacy

**2,000+**
Workforce in India

**11**
Countries served through exports

## I. Details of the listed entity

| | | |
|---|---|---|
| 1 | Corporate Identity Number (CIN) of the Listed Entity | L29308TN2018FLC126510 |
| 2 | Name of the Listed Entity | Tenneco Clean Air India Limited ("Tenneco Clean Air India/the Company") |
| 3 | Year of incorporation | 2018 |
| 4 | Registered office address | RNS2, Nissan Supplier Park, SIPCOT Industrial Park Oragadam Industrial Corridor, Sriperumbudur, Taluk, Kancheepuram, Tamil Nadu, India, 602105 |
| 5 | Corporate address | Paras Twin Towers, 10th Floor, Tower - B, Village Haiderpur Viran, Sector - 54, Gurugram -122002, Haryana, India |
| 6 | E-mail | tennecoindiainfo@tenneco.com |
| 7 | Telephone | +91 124 4784 530 |
| 8 | Website | www.tennecoindia.com |
| 9 | Financial year for which reporting is being done | April 1, 2025 – March 31, 2026 |
| 10 | Name of the Stock Exchange(s) where shares are listed | a. BSE Limited<br>b. National Stock Exchange of India Limited |
| 11 | Paid-up Capital (INR) | 4,03,60,43,090 |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Arvind Chandrasekharan, Whole Time Director & CEO<br>Tel: +91 124 4784 530<br>Email: tennecoIndiaInvestors@tenneco.com |
| 13 | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together). | Disclosures under this Report are made on a standalone basis. |
| 14 | Name of assurance provider | Adwin Advisory Services Private Limited |
| 15 | Type of assurance obtained | Reasonable assurance on Core parameters. |

## II. Products/services

### 16. Details of business activities (accounting for 90% of the turnover):

| S. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|---|---|---|---|
| 1. | Manufacturing | Automotive Components | 100% |

### 17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

| S. No. | Product/Service | NIC Code | % of total Turnover contributed |
|---|---|---|---|
| 1. | Exhaust System of motor vehicles | 29301 | 97.31% |

## III. Operations

### 18. Number of locations where plants and/or operations/offices of the entity are situated:

| Location | Number of Plants | Number of Offices | Total |
|---|---|---|---|
| National | 4 | 1* | 5 |
| International | - | - | - |

*The number of offices do not include the warehouses of the Company

19. a. **Markets served by the entity:**

| Locations | Number |
|---|---|
| National (No. of States) | 14 |
| International (No. of Countries) | 11 |

b. **What is the contribution of exports as a percentage of the total turnover of the entity ?**

Exports contributed about 4% of the total turnover of the Company during the reporting period.

c. **A brief on types of customers**

The Company manufactures and supplies critical, highly engineered and technology intensive clean air solutions to all major Automotive Original Equipment Manufactures (OEMs). Its customer base spans across OEMs who use our products in: (i) passenger vehicles ("PVs"), (ii) commercial vehicles ("CVs"), which comprises commercial trucks ("CTs") and off-highway vehicles ("OHs"), and (iii) industrial and other applications, which comprises generator sets, small commercial vehicles with gross vehicle weight of less than 3.5 tons, two wheelers and three wheelers ("Industrial/Others").

## IV. Employees

At Tenneco Clean Air India, our employees are the foundation of our success. We are committed to fostering a workplace that values people, promotes growth, and encourages every individual to reach their full potential. Guided by our People, Performance, and Pride (P3) philosophy, we empower employees through meaningful development opportunities, a culture of accountability and recognition, and an unwavering focus on health, safety, and wellbeing. By investing in our people and creating an inclusive, supportive environment, we enable our employees to thrive both professionally and personally, while driving sustainable growth and long-term value for the organization.

### 20. Details as at the end of financial year (FY2025-26)

a. **Employees and workers (including differently abled)**

| S. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| | **EMPLOYEES** | | | | | |
| 1 | Permanent (D) | 415 | 398 | 95.90% | 17 | 4.10% |
| 2 | Other than Permanent (E) | 10 | 8 | 80.00% | 2 | 20.00% |
| 3 | **Total employees (D + E)** | **425** | **406** | **95.53%** | **19** | **4.47%** |
| | **WORKERS** | | | | | |
| 4 | Permanent (F) | 199 | 199 | 100.00% | - | - |
| 5 | Other than Permanent (G) | 1,906 | 1,818 | 95.38% | 88 | 4.62% |
| 6 | **Total workers (F + G)** | **2,105** | **2,017** | **95.82%** | **88** | **4.18%** |

b. **Differently abled Employees and workers**

| S. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| | **DIFFERENTLY ABLED EMPLOYEES** | | | | | |
| 1 | Permanent (D) | | | | | |
| 2 | Other than Permanent (E) | Nil | | | | |
| 3 | **Total employees (D + E)** | | | | | |
| | **DIFFERENTLY ABLED WORKERS** | | | | | |
| 4 | Permanent (F) | | | | | |
| 5 | Other than Permanent (G) | Nil | | | | |
| 6 | **Total workers (F + G)** | | | | | |

### 21. Participation/Inclusion/Representation of women

| Representative Stakeholder | Total (A) | No. and percentage of Females (B) | |
|---|---|---|---|
| | | No. (B) | % (B / A) |
| Board of Directors (BOD) | 8 | 1 | 12.50% |
| Key Management Personnel (KMP)* | 3 | 1 | 33.33% |

**Key Management Personnel includes the CEO & Whole-time Director of the Company who is also on Board of the Company.*

### 22. Turnover rate for permanent employees and workers

| | FY 2025-26 (Turnover rate in current FY) | | | FY 2024-25 (Turnover rate in previous FY) | | | FY2023-24 (Turnover rate in prior to previous FY) | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Turnover rate for Permanent Employees (%) | 19.54% | 36.36% | 20.44% | 24.12% | 10.26% | 23.34% | 22.96% | 23.08% | 22.97% |
| Turnover rate for Permanent Workers (%) | 0.50% | 0.00% | 0.50% | 0.00% | 0.00% | 0.00% | 0.50% | 0.00% | 0.50% |

## V. Holding, Subsidiary and Associate Companies (including joint ventures)

### 23. (a) Names of holding / subsidiary / associate companies / joint ventures

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---|---|---|---|---|
| 1 | Tenneco Mauritius Holdings Limited | Holding Company | 60.22% | No |
| 2 | Tenneco Automotive India Private Limited | Subsidiary Company | 100% | No |
| 3 | Federal-Mogul Ignition Products India Limited | Subsidiary Company | 100% | No |
| 4 | Federal-Mogul Bearings India Limited | Subsidiary Company | 99.37% | No |
| 5 | Federal-Mogul Sealings India Limited | Subsidiary Company | 89.89% | No |

## VI. CSR details

Tenneco Clean Air India is committed to driving meaningful and sustainable change in the communities it serves. Through its CSR initiatives, the Company focuses on key areas such as education, skill development, healthcare, sports promotion, and community welfare. Its programs include enhancing employability through vocational training and apprenticeship opportunities, promoting preventive healthcare through medical and screening camps, supporting environmental conservation initiatives, and encouraging sporting excellence by supporting athletes and para-athletes. Through these efforts, Tenneco Clean Air India seeks to create a lasting positive impact and contribute to inclusive and sustainable development.

### 24. Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) **Yes**

i. Turnover (in INR) – **INR 22,885.20 Million**

ii. Net worth (in INR) – **INR 60,380.68 Million**

## VII. Transparency and Disclosures Compliances

### 25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If yes, provide weblink of the policy) | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Refer Note 1 | - | - | - | - | - | - |
| Investor (Other than Shareholders) | Refer Note 1 | - | - | - | - | - | - |
| Shareholders | Refer Note 1 & 2 | 165 | - | - | - | - | - |
| Employees and workers | Refer Note 1 & 4 | 14 | - | - | 1 | - | - |
| Customers | Refer Note 1 & 3 | 1 | - | - | - | - | - |
| Value Chain Partners | Refer Note 1 | - | - | - | - | - | - |
| Others (please specify)* | Refer Note 1 | 4 | - | - | 2 | - | - |

**Other Complaints include anonymous complaints made through whistleblower complaint mechanism of the Company*

**Notes:**

1. Tenneco Clean Air India is committed to fostering a culture of integrity, transparency, and accountability across all its stakeholder groups, including employees, workers, customers, suppliers, value chain partners, shareholders, and communities. The Company promotes a strong "Speak Up" culture and encourages stakeholders to raise concerns, grievances, or suspected violations of law, policy, or the Tenneco Code of Conduct through appropriate reporting channels including the Tenneco Ethics & Compliance Hotline—an independent, 24/7 reporting mechanism that offers anonymity where permitted by law and protection against retaliation. All concerns are reviewed and investigated confidentially and are addressed through defined governance and remediation processes. This framework reinforces Tenneco Clean Air India's commitment to ethical business practices, stakeholder trust, and responsible corporate citizenship.

2. The Company has implemented a dedicated Investor Grievance Redressal Policy in compliance with Regulation 13 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Investor grievances are initially handled by the Registrar and Transfer Agent (MUFG Intime India Private Limited) and may be escalated to the Compliance Officer of the Company. In case of non-resolution, complaints may be further escalated through SEBI's SCORES platform. The policy defines a resolution timeline of 21 calendar days, provides a structured escalation matrix and ensures periodic reporting to the Board and stock exchanges. The policy is available at https://tennecoindia.com/investor-relations/corporate-governance-policies/ and details on SEBI SCORES are available at https://scores.sebi.gov.in/.

3. Tenneco Clean Air India has established formal mechanisms to address customer-related grievances covering product quality, safety, ethical marketing and data privacy concerns. Complaints and concerns are escalated internally through designated business and functional teams.

4. The Company did not have a formal mechanism to record employee complaints in FY 2024-25. The reported Complaint has been received through whistle blower mechanism of the Company.

## 26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/ opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 1 | Product Quality and Safety | Risk/ Opportunity | Tenneco Clean Air India operates in a highly quality-sensitive automotive sector where product defects can directly impact vehicle safety and customer trust. Failure to maintain stringent quality standards may result in recalls, warranty claims, and loss of OEM relationships. Maintaining superior quality enhances reputation and strengthens long-term customer partnerships. | Tenneco Clean Air India ensures product quality and safety through globally aligned quality management systems and a strong customer-centric approach. The four manufacturing facilities of the Company have achieved 100% certification under IATF 16949, ISO 9001.<br>Close collaboration with OEM customers across the product lifecycle enables timely resolution of feedback and complaints through coordinated efforts of engineering, manufacturing, and quality teams. This is supported by a localized manufacturing footprint near key OEM hubs.<br>Quality is further reinforced through IATF-certified systems and a "first-time-right" approach, ensuring reliability, continuous improvement, and responsiveness via accessible customer communication channels. | Positive and Negative |
| 2 | Carbon Emissions | Opportunity | Increasing regulatory focus and industry transition toward low-emission technologies create opportunities for growth in emission control solutions. As an automotive component manufacturer focused on clean air technologies, addressing carbon emissions aligns with evolving market demand and regulatory trends. This enables the Company to expand its product portfolio and strengthen market positioning. | The Company has a roadmap to be technology ready to meet the upcoming BSVII/CAFE Regulations in next 3-5 years. | Positive |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/ opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 3 | Occupational Health and Safety | Risk/ Opportunity | Manufacturing operations involve exposure to machinery, high temperatures, and industrial processes, which pose risks to employee health and safety. Ineffective safety management may lead to workplace incidents, resulting in injuries, regulatory action, and operational disruptions. Without adequate mitigation measures, such incidents could lead to financial penalties, increased insurance costs, and reputational damage. Strengthening safety practices enhances workforce productivity and reduces downtime. | Tenneco Clean Air India adopts a structured and proactive approach to managing health and safety risks through well-established systems, continuous monitoring, and capability-building initiatives. The organisation undertakes regular hazard identification, incident reporting, and employee training programs to promote safe work practices across operations. This approach is anchored in Tenneco's global Environment, Health and Safety (EHS) Policy, the ISO 45001:2018 Occupational Health and Safety Management System, and the P3 (People, Performance, Pride) Operating Standard, which places employee safety at the core of operational excellence. Manufacturing facilities are certified to ISO 45001 and ISO 14001, enabling systematic risk assessment, regulatory compliance, and continuous improvement through periodic internal and external audits. | Positive and Negative |
| 4 | Corporate Governance | Risk/ Opportunity | Strong corporate governance is essential to ensure transparency, ethical conduct, and regulatory compliance. Weak governance frameworks may lead to fraud, mismanagement, or legal non-compliance, impacting stakeholder confidence. Effective governance enhances decision-making, ensures accountability, and strengthens investor trust, which is critical in maintaining access to capital and long-term business sustainability. | Tenneco Clean Air India operates within a well defined governance framework which includes entity-level policies, procedures, and operating practices tailored to the requirements of India operations. The Company's governance structure is led by a strong and experienced Board of Directors, supported by various Board Committees, which provide oversight on strategy, risk management, compliance, ethics, sustainability, and stakeholder interests. This governance framework promotes accountability, transparency, and responsible decision-making across the organization. The Company implements policies, standards, and management systems aligned with the principles of responsible business conduct and the NGRBC. These frameworks promote ethical conduct, regulatory compliance, employee well-being, human rights, environmental stewardship, responsible sourcing, data protection, and product responsibility. | Positive and Negative |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/ opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 5 | Business Ethics and Conduct | Risk | Tenneco Clean Air India operates in an environment where risks related to bribery, corruption, and unethical conduct may arise. Any breach of ethical standards can lead to legal actions, financial penalties, and reputational damage. Maintaining a strong ethical culture is critical for sustaining stakeholder trust. | Tenneco Clean Air India embeds integrity and ethical conduct across all operations, with a zero-tolerance approach to bribery and corruption. This is supported by a robust anti-corruption framework anchored in the Tenneco Code of Conduct, enabling structured identification and mitigation of ethical risks.<br>Regular training and awareness programmes, conducted through digital and in-person formats, reinforce employee understanding and ensure consistent adherence to established ethical standards. | Negative |
| 6 | Risk Management | Risk | Exposure exists across operational, financial, regulatory, and strategic dimensions, making effective risk oversight critical. Weak or inadequate risk management practices can result in unexpected disruptions, financial setbacks, and regulatory non-compliance. Establishing a strong risk management framework is essential to proactively identify, assess, and address emerging risks while ensuring timely and effective responses. | Tenneco Clean Air India manages risks through a robust risk management and internal control framework. Oversight is provided by the Risk Management Committee, Audit Committee and Board all chaired by Independent Directors. The Committee periodically evaluates key business, operational, sustainability, and ESG-related risks and monitors the effectiveness of mitigation measures to support the Company's long-term resilience and sustainable growth. | Negative |
| 7 | Human Capital | Risk/ Opportunity | A capable and well-trained workforce is essential for sustaining manufacturing efficiency and driving innovation. Challenges such as high employee turnover, skill shortages, or low engagement levels can adversely affect productivity and operational performance. Focusing on employee development and retention supports innovation, improves efficiency, and strengthens long-term outcomes. | Tenneco Clean Air India promotes continuous workforce development through structured training and learning programmes focused on technical skills, health and safety, quality standards, and human rights awareness. Mandatory safety inductions, refresher training, toolbox talks, and role-specific learning interventions are provided to employees and contract workers. Through leadership development initiatives such as Tenneco University (Tenn U) and the Emerging Leaders Program, the Company fosters professional growth, strengthens leadership pipelines, and equips employees with the skills needed to succeed in a dynamic business environment. | Positive and Negative |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/ opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 8 | Supply Chain Management | Risk | Dependence on supplier networks is critical for maintaining uninterrupted production. Disruptions arising from uncertainties, supplier instability may affect production timelines and lead to cost escalations. | Tenneco Clean Air India strengthens supply chain resilience through robust sourcing practices, comprehensive supplier qualification and review frameworks, diversified and dual-sourced procurement strategies, supplier localization, continuous engagement, and transparent governance mechanisms. | Negative |

# Section B

## MANAGEMENT AND PROCESS DISCLOSURES

> At Tenneco Clean Air India, our business responsibility and sustainability approach is supported by a defined governance and risk management framework, clear policies, and structured management processes. The CEO oversees the Company's ESG strategy and reporting, the Risk Management Committee reviews and mitigates sustainability-related risks, including ESG risks, and the Board provides ultimate oversight. Together, these mechanisms promote accountability, ethical conduct, compliance, and risk-informed decision-making across the organization.


**100%**
NGRBC Principles coverage through Company Policies

**CEO-led**
ESG Oversight and overall Sustainability Strategy

**Policy and Management Processes**

| | | |
|---|---|---|
| 1 | a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Yes. Tenneco Clean Air India is guided by Tenneco Group's enterprise-wide policies & governance framework, further supplemented by entity-level policies, procedures, and operating practices adopted by the India business. Together, these collectively cover the core elements of all nine NGRBC Principles. Responsible business conduct is embedded through a structured set of policies, standards, codes, and management systems that support ethical conduct, employee well-being, human rights, environmental stewardship, product responsibility, responsible sourcing, data privacy, and stakeholder engagement across the organization. |

| S. No. | Tenneco Clean Air India's Policies | NGRBC Principle | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| 1 | Code of Conduct for Directors and Senior Management | ✓ | | | | | | | | |
| 2 | Code of Practices & Procedures for Fair Disclosure of UPSI | ✓ | | | ✓ | | | | | |
| 3 | Insider Trading Code (SEBI PIT) | ✓ | | | ✓ | | | | | |
| 4 | Whistle Blower & Vigil Mechanism Policy | ✓ | | | ✓ | | | | | |
| 5 | Corporate Social Responsibility (CSR) Policy | ✓ | | | ✓ | | ✓ | | ✓ | |
| 6 | Dividend Distribution Policy | ✓ | | | ✓ | | | | | |
| 7 | Employee Stock Option Scheme (ESOS) 2025 | ✓ | | ✓ | | | | | | |
| 8 | Grievance Redressal Policy (Security holders / investors) | ✓ | | | ✓ | | | | | |
| 9 | Nomination and Remuneration Policy | ✓ | | ✓ | | | | | ✓ | |
| 10 | Policy for Preservation of Documents | ✓ | | | | | | | | |
| 11 | Policy on Determination of Materiality of Events/ Information | ✓ | | | ✓ | | | | | |
| 12 | Policy for Determining Material Subsidiary | ✓ | | | ✓ | | | | | |
| 13 | Policy on Materiality of Related Party Transactions and on dealing with RPT | ✓ | | | ✓ | | | | | |
| 14 | Workplace Harassment Prevention & Redressal Policy (POSH) | ✓ | | ✓ | | ✓ | | | | |
| 15 | Code of Conduct | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| 16 | Environmental, Health and Safety (EHS) Policy | | ✓ | ✓ | | | ✓ | | | |
| 17 | Supplier Code of Conduct | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | ✓ |
| 18 | Privacy Statement | ✓ | | | ✓ | ✓ | | | | ✓ |

*NGRBC Principles:*

✓ *P1 - Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable.*

✓ *P2 - Businesses should provide goods and service in a manner that is sustainable and safe.*

✓ *P3 - Businesses should respect and promote the well-being of all employees, including those in their value chains.*

✓ *P4 - Businesses should respect the interests of and be responsive to all its stakeholders.*

✓ *P5 - Businesses should respect and promote human rights.*

✓ *P6 - Businesses should respect and make efforts to protect and restore the environment.*

✓ *P7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.*

✓ *P8 - Businesses should promote inclusive growth and equitable development.*

✓ *P9 - Businesses should engage with and provide value to their consumers in a responsible manner*

| S. No. | Disclosure Questions | NGRBC Principle | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **P1** | **P2** | **P3** | **P4** | **P5** | **P6** | **P7** | **P8** | **P9** |
| 1 | b. Has the policy been approved by the Board? (Yes/No) | Yes, where applicable.<br>The relevant enterprise-wide policies and material entity-level policies applicable to Tenneco Clean Air India are approved at the appropriate governance level, including the Board where required, and in line with the Company's governance framework and delegation of authority. | | | | | | | | |
| 1 | c. Web-Link of the Policies, if available. | Publicly available policy documents and related disclosures can be accessed through Tenneco Clean Air India's Investor Relations/Corporate Governance section. These pages host the key public policies and policy-supporting documents relevant to governance, ethics, human rights, environment, supplier expectations, and data privacy.<br>**Relevant public web links:**<br>• Tenneco Clean Air India – Corporate Governance Policies: https://tennecoindia.com/investor-relations/corporate-governance-policies/<br>In addition to the above public links, certain employee-facing internal policies, procedures, manuals, and operating guidelines are available on internal company systems/platforms. | | | | | | | | |
| 2. | Whether the entity has translated the policy into procedures. (Yes/No) | Yes. Tenneco Clean Air India operationalizes its policy framework through defined procedures, management systems, review mechanisms, and site-level execution processes. These include standardized operating models, compliance assurance processes, risk-based management approaches, training and awareness programmes, incident reporting and investigation mechanisms, supplier diligence processes, audits, corrective action tracking, and periodic management reviews to support implementation across operations. | | | | | | | | |
| 3. | Do the enlisted policies extend to your value chain partners? (Yes/No) | Yes, as applicable. Expectations relating to responsible business conduct are extended to suppliers through supplier-facing requirements, onboarding and contractual mechanisms, and corrective action processes. | | | | | | | | |
| 4. | National and international codes/ certifications/ labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | | | | | | | | | |

| International Standards / Frameworks | NGRBC Principles | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **P1** | **P2** | **P3** | **P4** | **P5** | **P6** | **P7** | **P8** | **P9** |
| ISO 14001:2015 – Environmental Management Systems | ✓ | ✓ | ✓ | | | ✓ | ✓ | | |
| ISO 45001:2018 – Occupational Health & Safety | ✓ | ✓ | ✓ | ✓ | ✓ | | | | |
| IATF 16949 – Automotive Quality Management | ✓ | ✓ | | | | | | | ✓ |
| ISO 9001:2015 – Quality Management Systems | ✓ | ✓ | ✓ | | | | | | |
| ISO/IEC 17025 – Testing & Calibration (R&D / Labs) | ✓ | ✓ | ✓ | | | | | | |
| ISO 27001 / TISAX – Information Security Management | ✓ | ✓ | ✓ | ✓ | | | | | ✓ |

## Policy and Management Processes

| S. No. | Disclosure Questions | NGRBC Principle | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| 5 | Specific commitments, goals and targets set by the entity with defined timelines, if any. | Sustainability is an integral part of our business strategy, and we remain committed to advancing our environmental, social, and governance priorities. To drive measurable progress, the Company has set the following Environmental goals:<br>• Achieve 50% renewable energy usage by 2030.<br>• Reduce Scope 1 and Scope 2 GHG emissions by 50% by 2030, from a baseline of 2024. | | | | | | | | |
| 6. | Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met. | We regularly assess our performance against established goals and implement appropriate measures whenever required. Our robust governance mechanism provides ongoing oversight and monitoring of progress toward achieving these goals. During the reporting period, performance of the Company is as under:<br>• 23% of Total Energy Consumption from Renewable sources.<br>• 16% reduction in Scope 1 & 2 GHG Emissions. | | | | | | | | |
| **Governance, Leadership & Oversight** | | | | | | | | | | |
| 7 | Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements | At Tenneco Clean Air India, sustainability is integrated with our strategy to build a cleaner, more efficient and resilient manufacturing business. Our focus is to reduce environmental intensity, strengthen operational discipline, support cleaner mobility solutions, and meet the evolving expectations of customers, regulators and stakeholders across the automotive value chain.<br>During FY 2025-26, we made measurable progress in improving our environmental performance. Overall Scope 1 and Scope 2 emissions reduced by approximately 16%, supported by a cleaner energy mix, renewable energy procurement, rooftop solar initiatives and energy-efficiency measures.<br>Resource efficiency remained another important area of progress. Water-use intensity also improved through enhanced monitoring and site-level optimisation measures.<br>These outcomes are aligned with our broader business strategy. By investing in renewable energy, cleaner operations, efficient resource use and advanced emission-control technologies, we are strengthening cost resilience, regulatory readiness, customer confidence and long-term competitiveness. Our ESG agenda is also supported by a continued focus on safe operations, responsible sourcing, product quality, ethical conduct and value-chain engagement.<br>Looking ahead, we will continue to scale initiatives that deliver measurable impact renewable energy, energy efficiency, emissions reduction, waste circularity, cleaner technologies and supplier ESG engagement. This will support our transition toward a lower-carbon, resource-efficient and future-ready business while creating sustained value for customers, employees, shareholders, suppliers, communities and the environment.<br>**Arvind Chandrasekharan**<br>Whole-time Director & CEO<br>Tenneco Clean Air India | | | | | | | | |
| 8 | Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | The Whole Time Director and CEO of the Company is responsible for the implementation of the Company's ESG strategy, reporting and related sustainability agenda. | | | | | | | | |

| S. No. | Disclosure Questions | NGRBC Principle | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| 9. | Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details. | The Board of Directors provides overall oversight of the Company's sustainability governance and is responsible for guiding key decisions related to ESG matters. It actively evaluates and monitors the Company's environmental, social, governance, and economic priorities, ensuring that sustainability considerations are integrated into business strategy and operations.<br>Yes. The Whole Time Director and CEO oversee the Company's ESG strategy and reporting, while the leadership team drives the ESG strategy and sustainability-related decisions. | | | | | | | | |

### 10. Details of review of NGRBC by the Company

| Subject for Review | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee | | | | | | | | | Frequency (annually/half-yearly/quarterly/ other – please specify) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action | Performance against the Company's Business Responsibility and Sustainability policies is reviewed by senior leadership through established management processes. Updates on key aspects of such reviews are shared with the Board and with relevant Board Committees. | | | | | | | | | Periodically | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliance | Compliance with statutory and regulatory requirements is reviewed through the Company's governance and risk management systems and appropriately reported to the various committees of the Board including the Audit Committee | | | | | | | | | Quarterly | | | | | | | | |

### 11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.

No, the Company has not carried out independent assessment/evaluation of the working of its policies. However, the Company's Manufacturing facilities are regularly audited by accredited external certification bodies for compliance with global and local standards such as ISO 14001 (Environmental Management), ISO 45001 (Occupational Health & Safety) and IATF 16949 / ISO 9001 (Quality Management) which include the working of its few business policies. In addition, external audit firms support internal audit and compliance reviews covering EHS, ethics, anti-corruption, and operational controls.

To ensure effective policy implementation and governance, we operate a robust functional review process complemented by independent internal audits covering key policies and controls. The audits are conducted by external firm covering and are supplemented by periodic third-party assessments across business units, fostering transparency, accountability, and continuous improvement. Manufacturing facilities are regularly audited by accredited external certification bodies for compliance with global and local standards such as ISO 14001 (Environmental Management), ISO 45001 (Occupational Health & Safety) and IATF 16949 / ISO 9001 (Quality Management)

### 12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

| Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| The entity does not consider the principles material to its business (Yes/No) | Not Applicable | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial or/ human and technical resources available for the task (Yes/No) | | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

# Section C

## PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 1

Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

**Nil**

Bribery/corruption charges against our BoD/KMPs/employees/ workers by law enforcement agency

**Nil**

Corruption/conflicts of interest complaints against the Director/KMPs

## PRINCIPLE 1:

**BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE**

At Tenneco Clean Air India, integrity is the foundation of how we conduct business and make decisions. Our Code of Conduct emphasizes that achieving business results is important, but equally important is the manner in which those results are achieved. Employees, leaders, directors, and third parties acting on our behalf are expected to uphold the highest standards of ethical behavior, comply with applicable laws and regulations, maintain accurate records, avoid conflicts of interest, and foster a culture of honesty and accountability.

Transparency and accountability are reinforced through open communication, responsible decision-making, and a strong speak-up culture where employees are encouraged to raise concerns without fear of retaliation. We promotes ethical leadership, fair business practices, protection of confidential information, and respect for all stakeholders. By embedding these principles into our governance framework and day-to-day operations, we strive to earn and maintain the trust of employees, customers, suppliers, shareholders, and the communities in which we operate.

### ESSENTIAL INDICATORS

1. **Percentage coverage by training and awareness programs on any of the principles during the financial year:**

| Segment | Total number of training and awareness programs held | Topics / principles covered under the training and its impact | % age of persons in respective category covered by the awareness programs |
|---|---|---|---|
| Board of Directors | 1 | P4 | 100% |
| Key Managerial Personnel | 14 | P1, P2, P3, P4, P5, P6, P8, P9 | 100% |
| Employees** other than BoD and KMPs | 151 | P1, P2, P3, P4, P5, P6, P8, P9 | 79.3% |
| Workers** | 92* | P1, P2, P3, P4, P5, P6, P8, P9 | 64.0% |

**During the year under review, the Company did not maintain a robust framework for recording training and awareness session provided to contractual workers. However, all contractual workers inducted during the year underwent a comprehensive induction programme covering Environment, Health and Safety (EHS), Skill development, Human Rights and other material aspects relevant to their role. In addition, contractual workers receive periodic training based on the specific competencies required for their job functions, as well as refresher training at appropriate intervals considering the time elapsed since their last training session.*

***Employees and workers include both permanent and other than permanent/contractual (including part time)*

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

| | Monetary | | | | |
|---|---|---|---|---|---|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty / Fine | NIL | | | | |
| Settlement | NIL | | | | |
| Compounding fee | NIL | | | | |

| Non-Monetary | | | | | |
|---|---|---|---|---|---|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment | NIL | | | | |
| Punishment | NIL | | | | |

3. **Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.**

| Case details | Name of the regulatory / enforcement agencies / judicial institutions |
|---|---|
| Not Applicable | |

4. **Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

Yes. At Tenneco Clean Air India, integrity remains fundamental to the way we conduct business across all aspects of our operations. Ethical conduct is embedded in our organizational culture, and the Company maintains a strict zero-tolerance approach towards bribery and corruption in any form.

We manage anti-corruption risks through a mature, risk-based ethics and compliance framework designed to prevent, detect, and address corruption. The program is anchored by our Code of Conduct and Anti-Corruption Policy, and is supported by related policies governing gifts and hospitality, community and government affairs, and whistleblower reporting. Employees receive periodic anti-bribery and anti-corruption training, supplemented by annual Code of Conduct training, with enhanced role-specific training for higher-risk functions and new hires. https://tennecoindia.com/investor-relations/corporate-governance-policies/

5. **Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:**

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Directors | Nil | Nil |
| KMPs | | |
| Employees | | |
| Workers | | |

Note: No law enforcement agency has initiated disciplinary action against any Director, Key Managerial Personnel (KMP), employee, or worker on charges related to bribery or corruption.

6. **Details of complaints regarding conflict of interest:**

| | FY 2025-26 | | FY 2024-25 | |
|---|---|---|---|---|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of conflict of interest of the directors | Nil | - | Nil | - |
| Number of complaints received in relation to issues of conflict of interest of the KMPs | Nil | - | Nil | - |

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**

Not Applicable

8. **Number of days of accounts payables (Accounts payable * 365) / Cost of goods / Services procured) in the following format**

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Number of days of accounts payables | 126 | 95 |

**9. Open-ness of business**

**Provide details of concentration of purchase and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:**

| Parameter | Metrics | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | 6.47% | 6.58% |
| | b. Number of trading houses where purchase is made from | 3 | 3 |
| | c. Purchase from top 10 trading houses as % of total purchase from trading houses | 100% | 100% |
| Concentration of Sales | a. Sales to dealers / distributors as % of total sales | N.A. | N.A. |
| | b. Number of dealers / distributors to whom sales are made | N.A. | N.A. |
| | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | N.A. | N.A. |
| Share of RPTs in | a. Purchases (Purchases with related parties / total purchases) | 0.71% | 0.63% |
| | b. Sales (Sales to related parties / total sales) | 3.27% | 3.14% |
| | c. Loans & Advances (Loans & Advances given to related parties / total loans & advances) | 48.09% | 62.47% |
| | d. Investments in related parties / total investments made | 100% | 100% |

## LEADERSHIP INDICATORS

**1. Awareness programs conducted for value chain partners (VCP) on any of the principles during the financial year:**

| Total number of awareness programs held for VCP | Topics / principles covered under the training | %age of value chain partners covered (by value of business done with such partners) under the awareness programs |
|---|---|---|
| The Company does not currently conduct awareness programs for its value chain partner. | | |

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.**

Yes. In addition to the general Code of Conduct and Conflict of Interest Policy, the Company has instituted a dedicated Code of Conduct for the Board of Directors and Senior Management. These policies set out clear expectations and guidance for identifying, avoiding and disclosing actual or potential conflicts of interest. Directors and Senior Management annually affirm their adherence to the Code through formal declarations, while any changes in disclosures of interest are periodically reviewed and communicated to the Board. The Code of Conduct is publicly available on the Company's website at the link provided above.

The Code of Conduct is accessible on our website and can be viewed at:
https://tennecoindia.com/investor-relations/corporate-governance-policies/

# Section C

## PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 2

Businesses should provide goods and services in a manner that is sustainable and safe.

**100%**

Of R&D investment in specific technologies to improve E&S impact of product & processes.

**11.0%**

Recycled steel in total material input

**11.5%**

Capex is primarily directed towards upgrading facilities with energy-efficient, low-emission technologies.

## PRINCIPLE 2:

**BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE**

At Tenneco Clean Air India, we are proud of our many cutting-edge solutions that contribute to long-term sustainability and innovation within the automotive industry. The products that our Clean Air business segments produce support emission systems for nearly all major original equipment manufacturers (OEMs) in India. With strong support from the parent company, we maintain a product portfolio comprising value-added, reliable, and future-ready solutions, reflecting our steadfast commitment to producing safe, efficient, and high quality components for the automotive sector. Our state-of-the-art emission control technologies not only mitigate harmful pollutants but also help our OEM to adhere to evolving regulatory standards. At Tenneco Group by relentlessly researching and developing innovative, high-performance products, we contribute to the sector-wide transition to the future of clean transportation. We manage and monitor our use of chemical substances, so that we follow processes for safe, responsible, and compliant use of materials to mitigate any health and safety or environmental concerns in our products. We inform our suppliers of the hazardous substances that must be excluded from our products through our restricted substance lists, which support our commitment to fully comply with all applicable regulatory and customer standards. We utilize our end-to-end suite of development and testing capabilities to engineer the next generation of fuel-efficient components, contributing to a cleaner future for the automotive industry. Our product portfolio plays a crucial role in driving advancements and enhancing efficiencies across a wide range of vehicle types and components. In line with our commitment to supporting a circular economy, we continue to explore opportunities to increase the use of recycled and lower-footprint materials in our operations. We work collaboratively with suppliers to evaluate sustainable material alternatives, including recycled steel and other lower-carbon inputs, while ensuring compliance with customer quality and performance requirements. Through these efforts, we seek to integrate sustainability considerations into both our material sourcing and waste management practices and contribute to more sustainable resource flows across the value chain.

### ESSENTIAL INDICATORS

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

| | FY 2025-26 | FY 2024-25 | Details of improvements in environmental and social impacts |
|---|---|---|---|
| R&D | 100% | 100% | R&D investments are focused on developing advanced emission control technologies and cleaner air solutions, enabling reduction of vehicular emissions and compliance with evolving regulatory standards. |
| Capex | 11.53% | 0.39% | Capex is primarily directed towards upgrading manufacturing facilities with energy-efficient, low-emission technologies and pollution control systems, improving operational sustainability and workplace safety. |

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes. Tenneco Clean Air India has procedures in place for sustainable sourcing, which are implemented through the Company's Supplier Code of Conduct and related supplier qualification, and oversight processes. These procedures set expectations for suppliers on ethical business conduct, human rights and labour practices, health and safety, environmental responsibility, and compliance with applicable laws.

b. **If yes, what percentage of inputs were sourced sustainably?**

Currently, there is no established process in place to track the percentage of inputs sourced sustainably.

However, all the suppliers confirm their compliance with Tenneco Clean Air India's Supplier Code of Conduct, which mandates adherence to:

- Ethical business practices
- Human rights and fair labour standards
- Health and safety requirements
- Environmental responsibility
- Compliance with applicable laws and regulations

3. **Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging); (b) E-waste; (c) Hazardous waste; and (d) other waste.**

As our primary products are automotive components supplied directly to automotive OEMs for vehicle manufacturing, we do not reclaim products at the end of their life cycle, as we do not have direct involvement with or control over the end users of the vehicles. We remain committed to minimizing our environmental impact by promoting responsible resource utilization, waste reduction, and recycling initiatives across our operations.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes. Extended Producer Responsibility (EPR) requirements are applicable to the Company for relevant waste streams, in accordance with the prevailing regulatory framework. The Company has established processes for the collection, segregation, and channelisation of such waste through authorised recyclers and waste-management partners as per the waste management plan submitted to Pollution Control Board.

## LEADERSHIP INDICATORS

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

| NIC Code | Name of Product /Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/ No) If yes, provide the web-link. |
|---|---|---|---|---|---|
| Nil | | | | | |

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the life cycle perspective / assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

The Company has not completed a Life cycle assessment of its products.

| Name of Product / Service | Description of the risk / concern | Action Taken |
|---|---|---|
| Nil | | |

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

| Indicate input material | Recycled or re-used input material to total material | |
|---|---|---|
| | FY 2025-26 | FY 2024-25 |
| Recycled Steel | 11.05% | 8.83% |

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

| | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | | | | | | |
| E-waste | | - | | | - | |
| Hazardous waste | | | | | | |
| Other waste | | | | | | |

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category. Indicate product category Reclaimed products and their packaging materials as % of total products sold in respective category

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---|---|
| Nil | |

*Note: As our primary products are automotive components supplied directly to automotive OEMs for vehicle manufacturing, we do not reclaim products at the end of their life cycle, as we do not have direct involvement with or control over the end users of the vehicles.*

# Section C

## PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 3

Businesses should respect and promote the well-being of all employees, including those in their value chains

3 GOOD HEALTH AND WELL-BEING
5 GENDER EQUALITY
8 DECENT WORK AND ECONOMIC GROWTH

**80%**

Plants and offices assessed for health & safety and working conditions

**100%**

Returned to work rate for Permanent Employees

## PRINCIPLE 3:

**BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS**

We believe that our employees are our greatest asset. Their expertise, dedication, and innovative spirit enable us to deliver value to our customers and stakeholders while advancing the future of mobility. We are committed to fostering an inclusive, collaborative, and high-performance workplace where employees are empowered to grow, contribute, and reach their full potential. Guided by our purpose and values, we strive to create a people-centric culture that attracts and develops top talent, encourages continuous learning, and recognizes individuals for their performance, teamwork, and commitment to excellence. The health, safety, and well-being of our employees remain a top priority. Our approach is supported by a comprehensive, risk-based Environmental, Health and Safety (EHS) framework, robust compliance processes, and established procedures for hazard management, incident prevention, and emergency response. Through a strong safety culture and continuous awareness programs, we are committed to providing a safe and healthy work environment for everyone. By fostering a workplace built on respect, accountability, and collaboration, and by investing in the development and well-being of our people and communities, we aim to create a positive and sustainable foundation for long-term shared success.

### ESSENTIAL INDICATORS

1. a. Details of measures for the well-being of employees:

| Category | % of employees covered by | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Health insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care facilities | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (D) | % (D/A) | No. (E) | % (E/A) | No. (F) | % (F/A) |
| **Permanent Employees** | | | | | | | | | | | |
| Male | 398 | 398 | 100% | 398 | 100% | - | - | 398 | 100% | - | - |
| Female | 17 | 17 | 100% | 17 | 100% | 17 | 100% | - | - | - | - |
| **Total** | **415** | **415** | **100%** | **415** | **100%** | **17** | **100%** | **398** | **100%** | **-** | **-** |
| **Other than Permanent Employees** | | | | | | | | | | | |
| Male | 8 | 8 | 100% | 8 | 100% | - | - | - | - | - | - |
| Female | 2 | 2 | 100% | 2 | 100% | 2 | 100% | - | - | - | - |
| **Total** | **10** | **10** | **100%** | **10** | **100%** | **2** | **100%** | **-** | **-** | **-** | **-** |

b. Details of measures for the well-being of workers:

| Category | % of Workers covered by | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Health insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care facilities | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (D) | % (D/A) | No. (E) | % (E/A) | No. (F) | % (F/A) |
| **Permanent Workers** | | | | | | | | | | | |
| Male | 199 | 199 | 100% | 199 | 100% | - | - | 199 | 100% | - | - |
| Female | Nil | | | | | | | | | | |
| **Total** | **199** | **199** | **100%** | **199** | **100%** | **-** | **-** | **199** | **100%** | **-** | **-** |
| **Other than Permanent Workers** | | | | | | | | | | | |
| Male | 1,818 | 1,818 | 100% | 1,818 | 100% | - | - | - | - | - | - |
| Female | 88 | 88 | 100% | 88 | 100% | 88 | 100% | - | - | - | - |
| **Total** | **1,906** | **1,906** | **100%** | **1,906** | **100%** | **88** | **100%** | **-** | **-** | **-** | **-** |

c. **Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –**

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Cost incurred on well-being measures as a % of total revenue of the Company | 0.1% | 0.1% |

## 2. Details of retirement benefits, for Current FY and Previous financial year.

| Benefits | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| Employee Provident Fund | 97.60% | 100% | Y | 96.2% | 100% | Y |
| Gratuity | 97.60% | 100% | N.A. | 96.2% | 83.33% | N.A. |
| Employees' State Insurance (ESI) | N.A. | 60.00% | Y | N.A. | 74.27% | Y |
| Others (if any) | - | - | - | - | - | - |

*Note: Includes Permanent and Other than Permanent Employees and workers respectively.*

## 3. Accessibility of workplaces

**Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

We are committed to fostering an inclusive and accessible environment for all stakeholders, including persons with disabilities. In line with our values and our commitment to equal opportunity, we continuously work towards enhancing the accessibility of our facilities and infrastructure to ensure a safe, convenient, and welcoming experience for employees, visitors, and other stakeholders.

Currently, all premises/offices do not have disabled-accessible infrastructure as per the requirements consistent with the requirements of the Rights of Persons with Disabilities Act, 2016. However, we are committed to further strengthen accessibility across our facilities in a phased manner, with the objective of creating a more inclusive workplace that enables all individuals to participate and thrive without barriers.

We are preparing our sites to meet the prescribed minimum mandatory standards and are working toward achieving accessibility for all locations. Accessibility and inclusion remain integral to our values, and we are committed to providing an environment that enables equal access and opportunities for everyone.

## 4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, we have an equal employment opportunity policy, which is available at the internal Company systems/platforms.

We believe a broad range of backgrounds and experiences drives innovation and supports a balanced workplace. We remain committed to providing equal employment opportunities and fostering a workplace where all individuals are treated with fairness, dignity, and respect. Accordingly, we strive to eliminate bias and discrimination from our policies, practices, and decision-making processes, while promoting equitable opportunities for all employees. We are focused on building a workforce that reflects diverse perspectives and experiences and on creating an inclusive environment where everyone can thrive.

## 5. Return to work and Retention rates of permanent employees and workers that took parental leave.

| S. No. | Particulars | Permanent Employees | | | Permanent Workers | | |
|---|---|---|---|---|---|---|---|
| | | Male | Female | Total | Male | Female | Total |
| 1. | Returned to work rate | 100% | 100% | 100% | Nil[1] | NA[2] | - |
| 2. | Retention rate | Nil[3] | Nil[4] | - | Nil[5] | NA[2] | - |

*[1]No permanent male worker took Parental leave.*
*[2]No permanent female worker employed.*
*[3]No Permanent male employee took Parental Leave in the previous FY*
*[4]No permanent female employee took Maternity leave in the previous FY*
*[5]No permanent male worker took Parental leave.*

6. **Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.**

| Employee/Worker details | Yes/No (If yes, then give details of the mechanism in brief) |
|---|---|
| Permanent Workers<br>Other than Permanent Workers<br>Permanent Employees<br>Other than Permanent Employees | Yes. Employees can raise grievances through multiple channels, including the Gemba Walk interactions, shop-floor connect programs, periodic communication forums, and direct engagement with supervisors and HR representatives. Where applicable, grievances may also be addressed through mechanisms established under relevant labour laws, including the Industrial Disputes Act.<br>In addition, employees have access to a dedicated Whistleblower Hotline, a confidential reporting channel that enables individuals to raise concerns, seek guidance, or report potential violations of the Company's values, policies, or applicable laws. The Hotline can be accessed via the web or telephone, is administered by an independent third party, and allows for anonymous reporting where permitted by law. The Company is committed to ensuring that concerns can be raised without fear of retaliation, fostering a culture of transparency, accountability, and open communication. At locations with recognised unions, concerns can also be raised through structured union meetings. |

7. **Membership of employees and worker in association(s) or Unions recognized by the listed entity:**

| Category | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total employees / workers in respective category (A) | No. of employees/ workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees/ workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| **Total Permanent Employees** | | | | | | |
| Male | 398 | Nil | - | 383 | Nil | - |
| Female | 17 | Nil | - | 26 | Nil | - |
| **Total Permanent Workers** | | | | | | |
| Male | 199 | 189 | 94.97% | 200 | 191 | 95.50% |
| Female | Nil | Nil | - | Nil | Nil | - |

8. **Details of training given to employees and workers**

| Category | FY 2025-26 | | | | | FY 2024-25 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | On Health and Safety Measures | | On Skills upgradation | | Total (D) | On Health and Safety Measures | | On Skills upgradation | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| **Employees** | | | | | | | | | | |
| Male | 398 | 92 | 23.12% | 255 | 64.07% | 380 | 151 | 39.74% | 251 | 66.05% |
| Female | 17 | 3 | 17.64% | 11 | 64.71% | 27 | 3 | 11.11% | 8 | 29.63% |
| **Total** | **415** | **95** | **22.89%** | **266** | **64.10%** | **407** | **154** | **37.84%** | **259** | **63.64%** |
| **Workers** | | | | | | | | | | |
| Male | 1,818 | 1,204 | 66.23% | 1,204 | 66.23% | 1,787 | 520 | 29.10% | 520 | 29.10% |
| Female | 88 | 23 | 26.14% | 23 | 26.14% | 88 | 17 | 19.32% | 17 | 19.32% |
| **Total** | **1,906** | **1,227** | **64.38%** | **1,227** | **64.38%** | **1,875** | **537** | **28.64%** | **537** | **28.64%** |

## 9. Details of performance and career development reviews of employees and workers

| Category | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | % (B/A) | Total (A) | No. (B) | % (B/A) |
| **Employees[1]** | | | | | | |
| Male | 398 | 346 | 86.9% | 380 | 330 | 86.8% |
| Female | 17 | 10 | 58.8% | 27 | 21 | 77.8% |
| **Total** | **415** | **356** | **85.8%** | **407** | **351** | **86.2%** |
| **Workers[2]** | | | | | | |
| Male | 199 | 199 | 100% | 200 | 200 | 100% |
| Female | - | - | - | - | - | - |
| **Total** | **199** | **199** | **100%** | **200** | **200** | **100%** |

*Notes:*

*1. As per the Company's policy, all employees are eligible for an annual performance review conducted on a calendar-year basis (January to December). Employees not covered in the above table primarily joined between January and March 2026 and will be included in the next performance review cycle.*

*2. In accordance with the Long-Term Settlement Agreement, all permanent workers undergo a comprehensive assessment every three years. The purpose of this assessment is to review their performance, qualifications, and adherence to organizational requirements, ensuring that they remain capable of fulfilling their roles effectively and in line with contractual obligations.*

## 10. Health and safety management system:

**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?**

Yes. Occupational health and safety management systems have been implemented across all the Company's manufacturing locations.

The health and safety of our employees remain at the forefront of our business. Our approaches are fortified by a systemic, risk-based compliance and hazard management strategy as well as policies and standard procedures for incident prevention and emergency response. We deploy a variety of safety protocols and communication programs, including cardinal rules, a Serious Injury and Fatality (SIF) prevention program, a daily safety touchpoint engagement strategy, and a set of Environmental, Health, and Safety (EHS) imperatives to advance and guide our safety management processes.

Our safety management systems are overseen by an experienced team of EHS leaders and operationalized through a structured framework that includes policies and procedures for compliance assessments, risk mitigation, and comprehensive training. Our management systems have been developed based on the ISO 45001 standard, which lays a strong foundation for our teams to effectively detect safety risks and engage in hazard management procedures and corrective actions. The management systems are audited on a regular basis to verify compliance. Our all four (4) manufacturing facilities i.e. two at Chakan, one in Chennai and one facility at Pithampur are certified to ISO 45001:2018, confirming the presence of comprehensive systems to manage occupational health and safety risks and safeguard employee health and well-being across the facilities.

**b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

At Tenneco Clean Air India, identifying workplace hazards and assessing associated risks are fundamental elements of our Environment, Health and Safety (EHS) management system. We adopt a proactive approach to risk management through regular hazard identification, safety reviews, compliance monitoring, and incident reporting processes to ensure a safe and healthy workplace for all employees, contractors, and visitors.

On a routine basis, all manufacturing facilities conduct structured hazard identification and risk assessment activities covering production operations, maintenance activities, material handling, contractor work, and other operational processes. These assessments are supported through regular shop-floor inspections, safety observations, plant walkthroughs, incident reviews, and compliance monitoring programs. Safety performance is continuously tracked through defined EHS metrics, daily safety routines, periodic audits, and management reviews. For non-routine activities such as maintenance shutdowns, equipment modifications, project implementation, contractor activities, and other higher-risk tasks, task-specific risk assessments are carried out before work begins. These assessments are designed to identify potential hazards, evaluate risk exposure, and establish appropriate control measures to prevent incidents and injuries. Tenneco Clean Air India's Serious Injury and Fatality (SIF) Prevention Program emphasizes the identification and management of activities with the potential for severe consequences. Through risk assessments, incident reviews, preventive actions, and emergency preparedness initiatives, the program helps strengthen controls for critical risks and reinforces safe operating practices. These processes are supported by ongoing employee training, leadership engagement, and continuous improvement initiatives that enable employees at all levels to actively participate in hazard identification, risk assessment, and safety performance improvement.

c. **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

Yes, The Company has established processes that enable employees and workers to report work-related hazards, unsafe conditions, unsafe acts, and near-miss incidents through digital reporting tools, safety engagement forums, shop-floor interactions, and HR grievance channels. All reported concerns are reviewed by supervisors, EHS personnel, and plant leadership, and appropriate corrective actions are implemented. The Company also empowers employees and workers to stop work or remove themselves from situations they believe pose a health or safety risk, without fear of retaliation. This approach is supported by established safety protocols, employee training, and leadership commitment, reinforcing safety as the Company's highest priority.

d. **Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**

Employees:

Yes. Employees of the Company have access to non-occupational medical and healthcare services across all locations. To support employee well-being and financial security, the Company provides annual medical check-ups, Group Medical Insurance, Group Personal Accident Insurance, wherever applicable. These benefits are designed to facilitate timely access to healthcare services, promote preventive health management, and provide financial assistance in the event of medical emergencies or accidents.

Workers:

Yes. Workers of the Company have access to non-occupational medical and healthcare services across its operations. Eligible workers are covered under the Employees' State Insurance Corporation (ESIC) scheme, which provides comprehensive medical care and healthcare benefits for insured persons and their dependents, including outpatient treatment, hospitalization, maternity benefits, sickness benefits, and disability-related support, as applicable under the scheme. In addition, workers are covered under statutory and contractual welfare provisions, where required, ensuring access to healthcare support and social security benefits.

## 11. Details of safety related incidents, in the following format:

| Safety incident / numbers | Categories | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one Million person hours worked) | Employees & Workers | 0.28 | - |
| Total recordable work related injuries | Employees & Workers | 1 | - |
| No. of fatalities | Employees & Workers | - | - |
| High consequence work related injury or ill health (excluding fatalities) | Employees & Workers | - | - |

## 12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

Tenneco Clean Air India maintains a robust Occupational Health and Safety (OHS) framework anchored in the Company's global Environment, Health and Safety (EHS) Policy, the ISO 45001:2018 Occupational Health and Safety Management System, and the P3 (People, Performance, Pride) Operating Standard, which places employee safety and safe work practices at the center of operational excellence. All major manufacturing facilities are certified to ISO 45001 and ISO 14001, ensuring structured hazard identification, risk assessment, legal compliance, and continual improvement through periodic internal and external audits.

### I. Hazard Identification, Risk Assessment & Control

The Company follows systematic hazard identification and risk assessment processes as part of its ISO-aligned OHSMS. A globally standardised machine-safety framework governs control reliability, interlocks, safeguarding, and guarding systems to prevent severe injuries. Digital tools—including software and mobile-app reporting systems—enable workers to report unsafe conditions, unsafe acts, and near-miss incidents in real time. Employees are empowered with stop-work authority to withdraw from unsafe conditions without retaliation.

### II. Ergonomics & Safety-by-Design

Tenneco Clean Air India deploys an advanced ergonomics management program, workstation redesign, and engineering improvements to mitigate musculoskeletal risks and fatigue-related incidents. Safety-by-design principles are embedded into new equipment, tooling, processes, and workflows to reduce ergonomic loads and enhance overall safety performance.

**III. P3 Operating Standard & Performance Monitoring**

The Company implements the P3 Operating Standard, which drives world-class EHS practices across Clean Air facilities. Safety performance is monitored through defined KPIs, daily shop-floor safety routines, structured 5S discipline, and periodic site certification assessments that evaluate safety culture, housekeeping, and operating-system maturity. This ensures consistent implementation of safety leadership, standardised work, and continuous improvement across all sites.

**IV. Training, Competency & Worker Engagement**

All employees and workers, including contractual workers, undergo mandatory safety inductions, refresher training, toolbox talks, and job-specific safety training. Behaviour-based safety observations, supervisor interactions, and Gemba Walks encourage daily risk awareness and active participation. Contractor safety management practices ensure compliance by third-party personnel working on-site.

**V. Emergency Preparedness & Health Protection**

Emergency preparedness is strengthened through periodic mock drills covering fire, chemical spill, and evacuation scenarios. Occupational health programs include health surveillance, medical check-ups, workplace hygiene monitoring, and access to medical facilities. Incident investigation processes aligned with Tenneco's global "Culture of Zero" framework ensure structured root-cause analysis, corrective actions, and learning deployment across sites.

## 13. Number of Complaints on the following made by employees and workers

| | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 6 | 0 | - | - | - | Refer Note |
| Health & Safety | 2 | 0 | - | - | - | |

*Note: The Company did not have a formal mechanism to record employee complaints in FY 2024-25.*

## 14. Assessments for the year

We maintain a robust framework to assess health, safety, and working conditions across all our manufacturing facilities. Regular reviews, inspections, and gap assessments are conducted to evaluate the effectiveness of established safety standards, identify improvement opportunities, and drive continuous enhancement of workplace safety performance.

Our all four (4) manufacturing facilities are ISO 45001 (covering requirements for an occupational health and safety (OH&S) management system) and ISO 14001 (covering requirements for an environmental management system) certified.

The corporate office is located in a professionally managed commercial complex in Gurugram, where health, safety, and working conditions are assessed and managed at the facility level. The feasibility of a separate office specific assessment will be evaluated going forward.

| | % of plants & offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Health and safety practices | 80% |
| Working Conditions | 80% |

## 15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

The Company follows a structured incident management and continuous improvement process to address safety-related incidents and risks identified through workplace inspections, risk assessments, audits, near-miss reporting, and employee feedback mechanisms. All reported incidents and observations are investigated to identify root causes, following which appropriate corrective and preventive actions are implemented and monitored for effectiveness.

Key actions undertaken include strengthening machine safeguarding measures, enhancing lockout/tagout procedures, improving material handling controls, implementing engineering and ergonomic improvements, conducting targeted safety training and awareness programs, and reinforcing compliance with critical safety requirements. Findings from incidents, potential serious injury and fatality (PSIF) observations, and risk assessments are shared across locations to promote learning and prevent recurrence.

## LEADERSHIP INDICATORS

1. **Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**

   **(A) Employees – Yes**

   The Company extends life insurance coverage and provides compensatory benefits to employees in the event of death, in accordance with applicable Company policies and benefit programs.

   **(B) Workers – Yes**

   Workers are covered under the Employees' State Insurance Corporation (ESIC) scheme across the Company's manufacturing locations, which provides applicable social security and death-related benefits as per statutory provisions.

2. **Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

   Tenneco Clean Air India requires all contractors to comply with applicable statutory obligations related to wages, social security, and labour welfare, as part of their contractual terms and onboarding requirements. Compliance of the same for contractors deployed at the manufacturing premises is also subject to routine checks and audits.

3. **Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been/ are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

| Total no. of affected employees/ workers | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Employees | N.A. | N.A. |
| Workers | N.A. | N.A. |

| No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Employees | N.A. | N.A. |
| Workers | N.A. | N.A. |

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

   Yes. In cases of redundancy, the Company provides transition support through its policy for employees whose roles are made redundant, to facilitate an orderly transition. The Company does not otherwise maintain a formal transition assistance programme for retirement or other employment terminations.

5. **Details on assessment of value chain partners**

   The Company's Supplier Code of Conduct requires all suppliers doing business with Tenneco Clean Air India to adhere to its standards, which are incorporated into supplier purchasing terms and conditions and other vendor-related requirements. As part of the onboarding process, suppliers acknowledge and confirm their compliance with the Code, which covers key areas including health and safety, working conditions, human rights, environmental responsibility, and ethical business practices. However, the Company presently does not conduct a periodic formal assessment of supplier.

| S. No. | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Health and safety practices | - |
| Working Conditions | - |

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

   Based on the current supplier onboarding framework during the reporting period, no significant risks or concerns relating to health and safety practices or working conditions of suppliers were identified.

# Section C

## PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 4

Businesses should respect the interests of and be responsive to all its stakeholders.

**5 categories**

Of key stakeholders identified

**Community Focused**

CSR Initiatives

## PRINCIPLE 4:

**BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.**

Stakeholder engagement is an integral part of our business strategy and sustainability approach. We periodically engage with these stakeholders through formal and informal channels to understand their evolving expectations, assess material issues, and incorporate relevant feedback into our decision-making processes. This ongoing review helps strengthen relationships, enhance transparency, and support the Company's commitment to responsible and sustainable business practices.

### ESSENTIAL INDICATORS

1. **Describe the processes for identifying key stakeholder groups of the entity.**

   We identify our key stakeholder groups through a structured assessment of our business operations, value chain, and the individuals or groups that are impacted by our activities or have the ability to influence our business performance and long-term success. The stakeholder identification process considers the nature and extent of stakeholder interactions with the Company, their influence on business decisions, the impact of our operations on them, and their expectations and concerns. Based on this assessment we have identified five stakeholders, Employees, Business Associate/ Supplier, Community, Customers and Shareholders.

2. **List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.**

| Stakeholder group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website) | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify | Purpose and scope of engagement including key topics and concerns raised during such engagements |
|---|---|---|---|---|
| Employees | No | Townhalls, training, workshops, internal events, induction programs, grievance handling process, and performance appraisal | Ongoing | Career development, diversity and equal opportunity, health and safety, employee well-being, learning and development, skill upgradation, workplace culture, employee engagement, and grievance management. |
| Business Associate/ Supplier | No | Virtual and in-person/ physical meetings to ensure continuous interaction with vendors. | Ongoing | Sustainable sourcing, supplier capability development, product quality, process improvements, technical knowledge sharing, training and capacity building, new business opportunities etc |
| Community | Yes | CSR events & initiatives | Ongoing | Community needs, Skilling, education, health, hygiene and wellness etc |

| Stakeholder group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website) | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify | Purpose and scope of engagement including key topics and concerns raised during such engagements |
|---|---|---|---|---|
| Shareholders/ Investor | No | Shareholder meetings, investor calls, email communications, annual reports, stock exchange disclosures, results announcements, investor presentations, media releases, regulatory filings, and the Company's website. | Quarterly/Half-yearly/Annually/ Need basis | Shareholder meetings provide shareholders an opportunity to engage directly with the Board and Management, while investor interactions and earnings discussions facilitate dialogue on business performance, strategy, and future outlook. Dedicated investor relations channels are also available to address shareholder queries and grievances in a timely and transparent manner. |
| Customers | No | Personal visits, meetings, technical forums, events, factory visits, Conferences and events | Ongoing | Understanding customer needs and co-creating solutions that address their current and future needs;<br>Technical collaboration and Quality improvement initiatives etc. |

## LEADERSHIP INDICATORS

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   The Board, supported by its committees including the CSR Committee and the Stakeholder Relationship Committee, plays an active role in guiding management on the identification and prioritization of key stakeholder groups. The CSR Committee provides strategic oversight for stakeholder engagement linked to the Company's social development initiatives and statutory responsibilities, while the Stakeholder Relationship Committee oversees the monitoring and resolution of stakeholder concerns, particularly those relating to investors and shareholders. Collectively, these committees support effective stakeholder consultation, grievance redressal and the strengthening of the overall stakeholder engagement framework, with their recommendations placed before the Board to inform appropriate refinements to business strategies and policies.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes. The Company uses stakeholder consultation to support the identification and management of environmental and social topics. Based on feedback received through engagement with stakeholders their inputs were integrated into the Company's policies, processes, and activities during the year. These inputs contributed to enhanced CSR programmes, strengthened shareholder communication mechanisms, refinements to employee health and safety protocols at plants, and improvements in environmental performance.

3. **Provide details of instances of engagement with, and actions taken to address the concerns of vulnerable/ marginalized stakeholder groups.**

We are committed to creating a positive and lasting impact in the communities where we operate through our CSR initiatives, employee volunteering efforts, and community engagement programs. Guided by our values and our commitment to responsible business practices, we strive to support the well-being of local communities and contribute to sustainable development.

The Company engages with vulnerable and marginalized stakeholder groups through regular interactions conducted by its CSR team, often in collaboration with implementation partners and community organizations. These engagements help us understand community needs, concerns, and expectations. Feedback received through discussions with community representatives, beneficiaries, and local leaders is reviewed, and considered while designing and implementing CSR initiatives. This continuous engagement process enables the Company to remain responsive to local priorities and ensure that community concerns are addressed in a timely, transparent, and responsible manner.

# Section C

## PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 5

Businesses should respect and promote human rights.

**0 Complaints**

under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)

**0 Grievances**

Human-rights-related complaints during FY 2025–26.

**100% Employees**

Paid more than minimum wages

## PRINCIPLE 5:

**BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.**

At Tenneco Clean Air India, respect for human rights is embedded across operations and the value chain through clear Codes of Conduct, fair labour practices, grievance mechanisms, and defined oversight processes. The Company's approach is supported by designated focal points and internal committees that help identify, monitor, and address issues relating to fair treatment, non-discrimination, workplace conduct, and labour rights. Together, these measures help ensure that human-rights risks are prevented, identified, and addressed in a structured, timely, and consistent manner across the organization.

### ESSENTIAL INDICATORS

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

| Category | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. employees / workers covered (B) | % (B/A) | Total (C) | No. employees / workers covered (D) | % (D / C) |
| **Employees** | | | | | | |
| Permanent | 415 | 169 | 40.72% | 380 | 117 | 30.79% |
| Other than permanent | 10 | 0 | - | 27 | 5 | 18.52% |
| **Total Employees** | **425** | **169** | **39.76%** | **407** | **122** | **29.98%** |
| **Workers** | | | | | | |
| Permanent | 199 | 8 | 4.02% | 200 | - | - |
| Other than permanent | 1,906 | 1,227 | 64.38% | 1,875 | 537 | 28.64% |
| **Total Workers** | **2,105** | **1,235** | **58.67%** | **2,075** | **537** | **25.88%** |

During FY 2024-25, the Company did not maintain a robust framework for recording training and awareness session.

2. **Details of minimum wages paid to employees and workers, in the following format:**

100% of employees and workers of the Company are paid more than or equal to the minimum wage, as applicable in their respective jurisdiction.

| Category | FY 2025-26 | | | | | FY 2024-25 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| **Employees** | | | | | | | | | | |
| **Permanent** | | | | | | | | | | |
| Male | 398 | - | - | 398 | 100% | 383 | - | - | 383 | 100% |
| Female | 17 | - | - | 17 | 100% | 10 | - | - | 10 | 100% |
| **Other than Permanent** | | | | | | | | | | |
| Male | 8 | - | - | 8 | 100% | 26 | - | - | 26 | 100% |
| Female | 2 | - | - | 2 | 100% | 5 | - | - | 5 | 100% |
| **Workers** | | | | | | | | | | |
| **Permanent** | | | | | | | | | | |
| Male | 199 | - | - | 199 | 100% | 200 | - | - | 200 | 100% |
| Female | - | - | - | - | - | - | - | - | - | - |
| **Other than Permanent** | | | | | | | | | | |
| Male | 1,818 | - | - | 1,818 | 100% | 1,787 | 1,787 | 100% | - | - |
| Female | 88 | - | - | 88 | 100% | 88 | 88 | 100% | - | - |

## 3. Details of remuneration/salary/wages, in the following format:

### a. Median remuneration/ wages

| Category | Male | | Female | |
|---|---|---|---|---|
| | Number | Median remuneration/ salary/ wages of respective category (INR) | Number | Median remuneration/ salary/ wages of respective category (INR) |
| Board of Directors (BoD) | 7* | - | 1 | 7,710,000 |
| Key Managerial Personnel | 2 | 47,889,163 | 1 | 24,958,999 |
| Employees other than BoD and KMP | 396 | 860,625 | 16 | 924,402 |
| Workers** | 199 | 1,044,420 | - | - |

**Four (4) of the Non-executive Directors out of seven male directors have not received any remuneration and therefore the median is not comparable and hence not stated.*

***There are no permanent female workers*

### b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Gross wages paid to females as % of total wages | 5.53% | 4.08% |

## 4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. The Company has established a defined focal point for addressing human rights-related impacts and issues across its operations, ensuring clear ownership and accountability within the organization. This responsibility is supported through designated individuals and internal committees that are tasked with overseeing the identification, monitoring, and resolution of human rights concerns in a structured, systematic, and consistent manner. These mechanisms enable periodic review and appropriate escalation of identified matters, where necessary. The governance framework ensures that matters relating to fair treatment, non-discrimination, labor rights, and workplace conduct are assessed and escalated through defined channels and addressed in alignment with the Company's policies, applicable regulatory requirements, and internal compliance standards, thereby supporting a consistent approach across locations and operations.

## 5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Tenneco Clean Air India has established structured and formalized internal mechanisms to address and redress human-rights–related grievances across its operations, ensuring consistency and clarity in approach. These mechanisms include formal grievance-handling committees, Internal Complaints Committees (ICC) constituted under the Prevention of Sexual Harassment "POSH" framework, processes to ensure ongoing compliance with statutory requirements relating to child labor and fair labor practices, and a Whistle Blower Policy that provides confidential and secure channels for reporting concerns. Human-rights-related issues raised through these mechanisms are reviewed and examined objectively, and are addressed in a timely and appropriate manner, with oversight through established governance and escalation processes. The Company's Code of Conduct and related ethical requirements further guide the investigation, escalation, and resolution of such grievances, supporting a structured, consistent, and fair approach across all locations, business units, and operations.

## 6. Number of Complaints on the following made by employees and workers:

| | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Sexual Harassment | - | - | - | - | - | - |
| Discrimination at workplace | - | - | - | - | - | - |
| Child Labor | - | - | - | - | - | - |
| Forced Labor/Involuntary Labor | - | - | - | - | - | - |
| Wages | - | - | - | - | - | - |
| Other human rights related issues | - | - | - | - | - | - |

7. **Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:**

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | - | - |
| Complaints on POSH as a % of female employees/workers | - | - |
| Complaints on POSH upheld | N.A. | N.A. |

8. **Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

The Company is committed to maintaining a workplace that is free from discrimination, harassment, and retaliation. The Company has established formal grievance and reporting mechanisms, including ethics and compliance reporting channels, through which employees and other stakeholders may raise concerns in good faith. All complaints are treated with appropriate confidentiality and are reviewed through a fair and impartial process. The Company prohibits retaliation against any individual who reports a concern, participates in an investigation, or assists in resolving a complaint. Measures are implemented, where appropriate, to protect the privacy of complainants, maintain confidentiality of information, and safeguard affected individuals from any adverse treatment, discrimination, or victimization arising from the reporting of concerns.

9. **Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes. The Company is committed to conducting business in a manner that respects human rights and ethical business practices across its operations and value chain. The Company communicates its expectations to suppliers through its Code of Conduct and related procurement requirements, which include compliance with applicable laws, ethical business practices, human rights principles, labor standards, and workplace health and safety requirements.

These expectations form part of the Company's engagement with suppliers and are considered in the establishment and continuation of business relationships. Through these requirements, Tenneco Clean Air India seeks to promote responsible business conduct, respect for human rights, and sustainable practices throughout its value chain.

10. **Assessment for the year**

The Company periodically reviews compliance with applicable statutory and regulatory requirements across its manufacturing facilities and offices through established compliance monitoring and internal assessment processes. These reviews help identify gaps, strengthen controls, and ensure adherence to relevant legal and policy requirements. As part of this process, locations provide periodic positive assurance on compliance with applicable human rights, labour, and workplace standards, which supports the Company's ongoing assessment of human rights risks and performance.

The Company manufacturing facilities are periodically assessed by internal auditors to ensure compliance with statutory regulatory requirements.

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Child labor | 100% |
| Forced/involuntary labor | 100% |
| Sexual harassment | 100% |
| Discrimination at workplace | 100% |
| Wages | 100% |
| Others - please specify | - |

11. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.**

No significant risks or concerns were identified through the assessments conducted during the reporting period.

## LEADERSHIP INDICATORS

1. **Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.**

   During the reporting period, the Company did not identify any material human rights grievances or complaints that required modification of existing business processes or the introduction of new processes.

2. **Details of the scope and coverage of any Human rights due diligence conducted.**

   The Company assesses human rights-related risks through its established compliance, governance, and internal review processes across its manufacturing facilities and offices. These processes cover key areas including non-discrimination, prevention of harassment, workplace conduct, health and safety, fair employment practices, and compliance with applicable labour laws. The Company maintains controls to prevent child labour and forced labour, ensures compliance with statutory wage requirements, and provides multiple channels for employees to raise concerns and grievances. An inclusive workplace is promoted through policies on equal opportunity and prevention of sexual harassment, supported by Internal Committees constituted in accordance with applicable legal requirements. Human rights expectations are also communicated to suppliers through relevant policies and the Supplier Code of Conduct. During the reporting period, no separate formal human rights due diligence exercise was undertaken beyond the Company's established compliance and assessment mechanisms.

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

   In alignment with the Rights of Persons with Disabilities Act, 2016, we are taking proactive steps to enhance accessibility across our facilities. We are preparing our sites to meet the prescribed minimum mandatory standards and are working toward achieving accessibility for all locations. Accessibility and inclusion remain integral to our values, and we are committed to providing an environment that enables equal access and opportunities for everyone.

4. **Details on assessment of value chain partners:**

   The Company's Supplier Code of Conduct requires all suppliers doing business with Tenneco Clean Air India to adhere to its standards, which are incorporated into supplier purchasing terms and conditions and other vendor-related requirements. As part of the onboarding process, suppliers acknowledge and confirm their compliance with the Code, which covers key areas including health and safety, working conditions, human rights, environmental responsibility, and ethical business practices. However no separate assessment of suppliers is conducted by the Company.

| Area assessed | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Sexual Harassment | - |
| Discrimination at workplace | - |
| Child Labour | - |
| Forced Labour / Involuntary Labour | - |
| Wages | - |
| Others – please specify | - |

5. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**

   No specific assessments were conducted during the reporting period. However as per the Company's established framework, no significant risks or concerns were identified during the reporting period. Consequently, no major corrective actions were required.

# Section C

## PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 6

Businesses should respect and make efforts to protect and restore the environment.

**23%**
Of total Energy consumption from renewable sources

**16%**
Reduction in Scope 1 & 2 GHG Emissions

## PRINCIPLE 6:

**BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT**

At Tenneco Clean Air India, environmental stewardship is embedded into the way operations are managed and improved across the manufacturing footprint. The Company's approach is anchored in its global Environment, Health and Safety (EHS) Policy, ISO 14001:2015 Environmental Management Systems, and structured site-level controls that support responsible energy use, emissions reduction, water efficiency, waste minimisation, and regulatory compliance. Guided by defined targets for renewable energy, and GHG reduction. Tenneco seeks to reduce its environmental footprint while supporting long-term operational resilience and responsible growth.

### ESSENTIAL INDICATORS

1. **Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

| Parameter | Units | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| **From renewable sources** | | | |
| Total electricity consumption (A) | GJ | 9,925.24 | 4,328.67 |
| Total fuel consumption (B) | - | - | - |
| Energy consumption through other sources (C) | - | - | - |
| **Total energy consumed from renewable sources (A+B+C)** | **GJ** | **9,925.24** | **4,328.67** |
| **From non-renewable sources** | | | |
| Total electricity consumption (D) | GJ | 26,068.50 | 28,252.15 |
| Total fuel consumption (E) | GJ | 7,023.90 | 8,394.78 |
| Energy consumption through other sources (F) | - | - | - |
| **Total energy consumed from non-renewable sources (D+E+F)** | **GJ** | **33,092.40** | **36,646.92** |
| **Total energy consumed (A+B+C+D+E+F)** | **GJ** | **43,017.64** | **40,975.60** |
| Energy intensity per rupee of turnover | GJ / Million INR of Turnover | 1.88 | 1.83 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) | GJ / Million USD of Turnover | 38.23 | 36.78 |
| Energy intensity in terms of physical output | GJ / No. of units of Exhaust system and related components sold by the Company | 0.0095 | 0.0093 |

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**

Yes. Reasonable assurance has been conducted by Adwin Advisory Services Private Limited.

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

   No, none of the companies sites / facilities have been identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

3. **Provide details of the following disclosures related to water, in the following format:**

| Parameter | FY 2025-26 | FY 2024-25 |
|---|---|---|
| **Water withdrawal by source (in kiloliters)** | | |
| (i) Surface water | - | - |
| (ii) Groundwater | - | - |
| (iii) Third party water (KL) | 39,174.00 | 35,843.00 |
| (iv) Seawater / desalinated water | - | - |
| (v) Others | - | - |
| **Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)** | **39,174.00** | **35,843.00** |
| **Total volume of water consumption (KL)** | **17,807.92** | **20,665.80** |
| Water intensity per rupee of turnover (KL / Million INR) | 0.78 | 0.92 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (KL / Million USD) | 15.83 | 18.55 |
| Waste intensity in terms of physical output (KL / No. of units of Exhaust system and related components sold by the Company) | 0.0040 | 0.0047 |

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency**

Yes. Reasonable assurance has been conducted by Adwin Advisory Services Private Limited.

4. **Provide the following details related to water discharged:**

| Parameter | FY 2025-26 | FY 2024-25 |
|---|---|---|
| **Water discharge by destination and level of treatment (in kiloliters)** | | |
| (i) To Surface water | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (ii) To Groundwater | | |
| - No treatment | - | - |
| - With treatment | - | - |
| iii) To Seawater | | |
| - No treatment | - | - |
| - With treatment | - | - |
| iv) Sent to third parties | | |
| - No treatment - | - | - |
| - With treatment - | - | - |
| (v) Others – Recycled and Reused for Gardening and Horticulture purpose | | |
| - No treatment | - | - |
| - With treatment – Secondary (KL) | 21,366.08 | 15,177.20 |
| **Total water discharged (in kiloliters)** | **21,366.08** | **15,177.20** |

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency**

Yes. Reasonable assurance has been conducted by Adwin Advisory Services Private Limited.

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

No. Zero Liquid Discharge (ZLD) is not applicable to the Company's operations, as its manufacturing processes are largely dry in nature and do not generate significant industrial wastewater streams requiring ZLD systems. Water consumption across facilities is primarily associated with operational and domestic purposes and is managed in accordance with applicable regulatory requirements.

The Company maintains appropriate controls and monitoring mechanisms to ensure compliance with conditions stipulated under the applicable environmental approvals and consents for its manufacturing facilities. Water usage, discharge practices, and related environmental parameters are periodically reviewed to support regulatory compliance and promote efficient water management across operations.

6. **Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

| Parameter | Units | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| NOx | Tons | 0.11 | 0.04 |
| SOx | Tons | 0.17 | -* |
| Particulate matter (PM) | Tons | 0.26 | 0.25 |
| Volatile organic compounds (VOC) | - | - | - |
| Persistent organic pollutants (POP) | - | - | - |
| Hazardous air pollutants (HAP) | - | - | - |
| Others - please specify | - | - | - |

*The Company has not monitored the SOx number for FY2024-25. Hence, the same has not been stated.

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency**

Yes. Reasonable assurance has been conducted by Adwin Advisory Services Private Limited.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

| Parameter | Units | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| Total Scope 1 emissions | $tCO_2e$ | 375.69 | 557.73 |
| Total Scope 2 emissions | $tCO_2e$ | 5,141.28 | 6,031.49 |
| Total Scope 1 and Scope 2 emissions per rupee of turnover | $tCO_2e$ / Million INR | 0.24 | 0.29 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) | $tCO_2e$ / Million USD | 4.90 | 5.92 |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | $tCO_2e$ / No. of units of Exhaust system and related components sold by the Company | 0.0012 | 0.0015 |

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency**

Yes. Reasonable assurance has been conducted by Adwin Advisory Services Private Limited.

8. **Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.**

Yes, The Company has undertaken initiatives across its manufacturing locations to increase the use of renewable energy, improve energy efficiency, and optimize resource utilization, contributing to a gradual reduction in greenhouse gas (GHG) emissions. This approach aligns with its focus on sustainability, regulatory compliance, and efficient resource management, supporting the transition towards lower emissions.

At the Chakan facility, a 920 kWp rooftop solar plant generates approximately 8,70,000 kWh annually, resulting in an estimated reduction of around 350 tonnes of $CO_2e$ and lowering Scope 2 emissions through reduced grid dependence.

The Chennai facility sources renewable energy under a Power Purchase Agreement ("PPA"), improving its energy mix and reducing emissions, while enhanced water monitoring systems support greater resource efficiency and integrated environmental management. Approximately more than 90% of energy of Chennai facility is met through renewable solar and wind energy sourced from a group captive power provider, significantly reducing the Scope 2 emissions.

Overall, these initiatives reflect a structured approach to expanding renewable energy adoption, improving operational efficiency, and reducing environmental impact across the Company's manufacturing footprint.

9. **Provide details related to waste management by the entity, in the following format:**

| Parameter | FY 2025-26 | FY 2024-25 |
|---|---|---|
| **Total Waste generated (in metric tonnes)** | | |
| Plastic waste (A) | 68.88 | 47.17 |
| E-waste (B) | 0.23 | 0.45 |
| Bio-medical waste (C) | - | - |
| Construction and demolition waste (D) | - | - |
| Battery waste (E) | 8.16 | 0.08 |
| Radioactive waste (F) | - | - |
| Other Hazardous waste (G) | 3.49 | 2.30 |
| Other Non-hazardous waste generated (H) | 1,640.81 | 1,672.10 |
| **Total Waste Generated (MT)** | **1,721.56** | **1,722.11** |
| Waste intensity per rupee of turnover (MT / Million INR) | 0.08 | 0.08 |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (MT/Million USD) | 1.53 | 1.55 |
| Waste intensity in terms of physical output (MT / No. of units of Exhaust system and related components sold by the Company) | 0.00038 | 0.00039 |
| **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Recycle | 1718.07 | 1719.27 |
| (ii) Re-used | - | 0.25 |
| (iii) Other recovery operations | - | - |
| **Total** | **1718.07** | **1719.52** |
| **For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Incineration | 0.56 | 1.00 |
| (ii) Landfilling | 1.36 | 0.98 |
| (iii) Other disposal operations | 1.57 | 0.33 |
| **Total** | **3.49** | **2.31** |

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency**

Yes. Reasonable assurance has been conducted by Adwin Advisory Services Private Limited.

10. **Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

Tenneco Clean Air India follows a structured approach to waste management in line with its ISO 14001 and ISO 45001 systems and EHS Policy. Waste is systematically identified, segregated, and managed across facilities in compliance with regulatory requirements, with defined processes for storage, handling, transportation, and disposal. The Company emphasizes waste reduction, reuse, recycling, and recovery, supported by initiatives to improve material efficiency, minimize landfill disposal, and enhance recycling through process optimization and engagement with authorized recyclers.

Hazardous waste such as residue containing oil, used oil, contaminated empty barrels/cans etc, welding dust are managed through controlled protocols, including designated storage, labeling, secondary containment, and disposal via authorized facilities.

The Company adopts a preventive approach to reduce hazardous chemical usage through, process control, controlled consumption, and robust safety measures, including risk assessments, engineering controls, and employee training.

Overall, these integrated practices support regulatory compliance, improved resource efficiency, reduced environmental impact, and safer operations, reinforcing the Company's commitment to sustainable manufacturing.

**11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

The Company does not have any operations or offices located in or around ecologically sensitive areas

| S. No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|---|---|---|---|
| N.A. | | | |

**1.2 Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

During the reporting period, the Company did not undertake any projects that requires environmental impact assessments under applicable laws.

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|---|---|---|---|---|---|
| N.A. | | | | | |

**13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Yes, The Company's manufacturing facilities operate in compliance with applicable environmental laws, regulations, and conditions stipulated under the relevant environmental approvals and consents granted by regulatory authorities. Compliance with these requirements is monitored through established management processes and periodic reviews. During the reporting period, no material penalties or fines were imposed on the Company for non-compliance with environmental regulations.

| S. No. | Specify the law / regulation / guidelines which was not complied with | Provide details of the non-compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Details of fines / penalties / action | Corrective action taken, if any |
|---|---|---|---|---|---|
| Not Applicable | | | | | |

## LEADERSHIP INDICATORS

**1. Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters):**

For each facility / plant located in areas of water stress, provide the following information:

i. **Name of the area:** Pithampur, Dist. Dhar, Madhya Pradesh - 454774

ii. **Nature of operations:** Manufacturing of Exhaust System and related components

iii. **Water withdrawal, consumption, and discharge in the following format:**

| Parameter | Units | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| **Water withdrawal by source (in kiloliters)** | | | |
| (i) Surface water | - | - | - |
| (ii) Groundwater | - | - | - |
| (iii) Third party water | KL | 7,426.00 | 5,223.00 |
| (iv) Seawater / desalinated water | - | - | - |
| (v) Others | - | - | - |
| **Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)** | **KL** | **7,426.00** | **5,223.00** |
| **Total volume of water consumption (in kiloliters)** | **KL** | **4,707.42** | **2,988.00** |

| Parameter | Units | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| Water intensity per rupee of turnover (Water consumed /turnover) | | | |
| **Water discharge by destination and level of treatment (in kiloliters)** | | | |
| (i) To Surface water | | | |
| - No treatment | - | - | - |
| - With treatment – please specify level of treatment | - | - | - |
| (ii) To Groundwater | | | |
| - No treatment | - | - | - |
| - With treatment | - | - | - |
| iii) To Seawater | | | |
| - No treatment | - | - | - |
| - With treatment | - | - | - |
| iv) Sent to third parties | | | |
| - No treatment | - | - | - |
| - With treatment | - | - | - |
| (v) Others – Recycled and Reused for Gardening and Horticulture purpose | | | |
| - No treatment | - | - | - |
| - With treatment – Secondary | KL | 2,718.58 | 2,235.00 |
| **Total water discharged (in kiloliters)** | **KL** | **2,718.58** | **2,235.00** |

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**

Yes. Reasonable assurance has been conducted by Adwin Advisory Services Private Limited.

2. **Please provide details of total Scope 3 emissions & its intensity, in the following format:**

| Parameter | Units | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| Total Scope 3 emissions (Break-up of the GHG into $CO_2$, CH4, $N_2O$, HFCs, PFCs, $SF_6$, NF3, if available) | The Company is reviewing its Scope 3 emissions and will provide additional disclosures in future reports. | | |
| Total Scope 3 emissions per rupee of turnover | | | |
| Total Scope 3 emission intensity (optional)– the relevant metric may be selected by the entity | | | |

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**

No.

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

The entity does not have operations in or around ecologically sensitive areas and therefore, no significant direct or indirect impacts on biodiversity have been identified. Consequently, no specific prevention or remediation measures were required during the reporting period.

4. **If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

| S. No. | Initiative Undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---|---|---|---|
| 1 | Renewable-Energy | The Company has implemented initiatives such as rooftop solar installations and renewable energy sourcing through Power Purchase Agreements (PPAs) to reduce dependence on grid-based electricity and lower Scope 2 emissions. | Approx. 23% of the total energy consumed in manufacturing facilities is from renewable sources resulting in reduction of GHG emissions. |

| S. No. | Initiative Undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---|---|---|---|
| 2 | Dedicated Dust Collection System | Installation of a centralised dust-collection and air-filtration system at all facilities to control particulate emissions from machining/production processes. | Reduction in particulate emissions and improved workplace air quality. |
| 3 | Zero-Landfill Initiative | Adoption of structured waste-segregation, recycling and minimisation practices at Chakan & Pithampur facilities to reduce landfill contributions. | Progress toward zero-landfill operations and enhanced waste-management efficiency. |
| 4 | Water-Management Monitoring | Deployment of enhanced water-monitoring systems at all sites for reducing overall water usage across operations. | Reduction in water consumption and improved resource efficiency. |

**5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.**

Yes, Tenneco Clean Air India has established Business Continuity Plan ("BCP") and Disaster Management Plans across all manufacturing facilities to ensure operational resilience and continuity of critical functions. Each plant maintains documented BCP and DRP (Disaster Recovery Plan) frameworks, regularly reviewed and updated, with clear roles, response mechanisms, and integration of IT continuity measures to safeguard critical systems and data. Supported by periodic testing and structured protocols, this framework enables effective preparedness, swift response, and minimal disruption to operations while protecting employees, assets, and business continuity.

**6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

The Company is committed to promoting responsible business practices throughout its supply chain. The Company communicates its expectations on ethical conduct, human rights, labour practices, environmental stewardship, and regulatory compliance through its Code of Conduct and related supplier requirements, and the suppliers are expected to adhere to the same. The Company is not aware of any significant adverse impact to the environment arising from its value chain.

**7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

Environmental aspects are integrated into supplier assessments conducted at the onboarding stage for direct material suppliers, in line with the Tenneco Supplier Code of Conduct. Accordingly, the Company conducts supplier assessments for all direct material suppliers at the onboarding stage, covering key areas such as their Code of Conduct, workplace practices, labor conditions, and compliance requirements. These expectations are incorporated into the Tenneco Supplier Code of Conduct, adherence to which is a prerequisite for supplier registration. Accordingly, all direct material suppliers onboarded during the reporting period were subject to this assessment process. The Company does not presently report the percentage of suppliers covered under such assessments, the process is applied to all direct material suppliers at onboarding and selected material suppliers on an ongoing basis.

**8. How many Green Credits have been generated or procured:**

a. By the listed entity - The Company has not generated or procured green credits during the reporting period.

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners - Information on green credits for value chain partners is not currently tracked

# Section C

## PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

**ECMA Membership**

Industry engagement through formal platforms

**Zero Non-Compliance**

No adverse regulatory actions reported

## PRINCIPLE 7:

**BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.**

Tenneco Clean Air India's engagement with regulators and industry bodies is guided by integrity, transparency, and compliance. Supported by governance structures, and ethical-conduct mechanisms, the Company seeks to ensure that any participation in policy or industry dialogue remains responsible and aligned with its broader business conduct framework.

### ESSENTIAL INDICATORS

1. a. **Number of affiliations with trade and industry chambers/ associations.**

   01 (One)

   b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to**

| S. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|---|---|---|
| 1 | ECMA: Emission Controls Manufacturing Association.<br>https://ecmaindia.in | National |

2. **Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.**

| Name of authority | Brief of the case | Corrective action taken |
|---|---|---|
| The Company has neither received any such order or direction from any regulatory authority, nor the Company was engaged in such conduct. | | |

### LEADERSHIP INDICATORS

1. **Details of public policy positions advocated by the entity:**

| S. No. | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify) | Web Link, if available |
|---|---|---|---|---|---|
| The Company engages in public policy advocacy on issues relevant to its industry, operations, and sustainability priorities through industry associations and other forums. The Company's engagement focuses on promoting responsible business practices, regulatory clarity around emission norms, and an enabling environment for sustainable growth. | | | | | |

# Section C

## PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 8

Businesses should promote inclusive growth and equitable development.


**52.1%**
**of Input Material (by value)**
Soured from MSME's & Small producers

**Approx 5,000**
**CSR Beneficiaries**
Across Communities and marginalized groups

**89.9%**
**of Input Material (by value)**
Sourced from within India

## PRINCIPLE 8:

**BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.**

At Tenneco Clean Air India, inclusive growth is advanced through local employment, a distributed manufacturing footprint, and CSR initiatives focused on education, health, skill development, and environmental improvement. Through these efforts, the Company seeks to contribute positively to the communities connected to its operations and support equitable development over the long-term.

### ESSENTIAL INDICATORS

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:**

During the reporting period, the Company did not undertake any such projects that would necessitate an SIA. Accordingly, no assessments were carried out.

| Name and brief details of project | SIA Notification No. | Date of notification | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|---|---|---|---|---|---|
| N.A. | | | | | |

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

During the reporting period, the Company have not undertaken any projects that require Rehabilitation and Resettlement (R&R).

| S. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|---|---|---|---|---|---|---|
| N.A. | | | | | | |

3. **Describe the mechanisms to receive and redress grievances of the community.**

The Company engages regularly with local communities through its CSR team and implementation partners, who serve as the primary interface for identifying local issues, gathering feedback, and facilitating communication. Concerns from community members are received through interactions with community representatives, village heads, and local institutions, primarily through implementation partners and are systematically reviewed by plant-level teams. Inputs and feedback from these engagements are also considered and incorporated into future CSR planning and community development initiatives. This structured process supports timely resolution of community concerns while promoting constructive, transparent, and trust-based engagement with local stakeholders across all operating locations.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Directly sourced from MSMEs/ small producers* | 52.12% | 50.17% |
| Directly from within India* | 89.90% | 90.65% |

** Note: Excludes materials purchased for packaging and transportation-related activities.*

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost**

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Rural | 8.33% | 7.21% |
| Semi-urban | 75.32% | 80.73% |
| Urban | 11.11% | 12.06% |
| Metropolitan | 5.24% | 0.00% |

## LEADERSHIP INDICATORS

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Social Impact Assessments were not required for the Company's projects during the reporting period; accordingly, no related mitigation actions were applicable.

| Details of negative social impact identified | Corrective action taken |
|---|---|
| N.A. | |

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

The Company did not undertake CSR projects in designated aspirational districts during the reporting period.

| S. No. | State | Aspirational District | Amount spent (in INR) |
|---|---|---|---|
| N.A. | | | |

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)**

The Company does not have a preferential procurement policy, We at Tenneco Clean Air India believe that diversity improves the strength of our supply chain and the continuity of our operations, and we actively pursue partnerships that maintain a diverse supplier base and continue to promote equal access to procurement opportunities for all. The goal of our supplier engagement program is to increase interactions with qualified, underrepresented vendors while meeting our standards for quality and performance.

(b) **From which marginalized /vulnerable groups do you procure?**

Not Applicable.

(c) **What percentage of total procurement (by value) does it constitute?**

Not Applicable.

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

The Company does not own or derive benefits from any intellectual property based on traditional knowledge.

| S. No. | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|---|---|---|---|---|
| Nil | | | | |

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

No cases or adverse orders related to intellectual property involving traditional knowledge were reported during the reporting period.

| Name of authority | Brief of the Case | Corrective action taken |
|---|---|---|
| | Nil | |

6. **Details of beneficiaries of CSR Projects:**

| CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups | Location |
|---|---|---|---|
| National Apprentice Promotion Scheme | 34 | 100% | Pune, Chennai, Pithampur |
| Flexi MoU Scheme - Apprentice training | 338 | 100% | Pune, Chennai |
| Cleanup Drive | - | - | Pune, Gurugram |
| General Health Checkup and Eye Checkup Camps | 2,205 | 100% | Pune, Chennai |
| Installation of Air Purifiers | 2,097 | 100% | Gurugram |
| Work Integrated Learning Program | 97 | 100% | Pithampur |
| Training Athletes and Para-athletes in their preparation for 2028 Olympics | 218 (151 Athletes & 67 Para-athletes). | 31% | PAN India |
| Weld Lab Installation and training project in ITI Colleges* | - | - | Jhajjar, Haryana |

**The objective of the project is to conduct a needs assessment study to identify a Government ITI for the implementation of the Tenneco SkillForge Weld Lab Project. The assessment was carried out across three locations and based on a review of the assessment, Government ITI Jahangirpur, from the Jhajjar cluster, was selected for the implementation of the project during FY 2026-27.*

# Section C

## PRINCIPLE WISE PERFORMANCE DISCLOSURES

### Principle 9

Businesses should engage with and provide value to their consumers in a responsible manner.

**IATF 16949 certified**
quality systems support responsible customer value delivery

**Nil**
Voluntary & Forced Product Recalls

**Nil**
Data Breaches

## PRINCIPLE 9:

**BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.**

At Tenneco Clean Air India, responsible customer engagement is anchored in product quality, technical reliability, and disciplined manufacturing systems. As a business-to-business supplier in the automotive value chain, the Company primarily serves OEM customers and supports them through quality-led processes, compliant products, and responsive issue-resolution mechanisms across the product lifecycle. This approach is reinforced by globally aligned quality systems, including IATF 16949 and ISO 9001, along with structured controls relating to product integrity, data privacy, and information security.

### ESSENTIAL INDICATORS

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The Company receives and responds to customer complaints and feedback through its OEM-focused engagement model, under which the Company works closely with OEMs from the design and development stage through the entire programme lifecycle. Customer concerns are addressed through structured and ongoing interaction between customer-facing, engineering, programme management, manufacturing, and quality teams, ensuring timely resolution and alignment with customer requirements. This approach is further supported by a localized manufacturing footprint in proximity to key OEM hubs, enabling faster response times and improved coordination. The mechanism is reinforced by IATF 16949-certified quality management systems across most manufacturing facilities, along with the Company's "first time right" quality approach, aimed at enhancing product reliability and reducing defects.

2. **Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:**

| | As a percentage to total turnover |
|---|---|
| Environmental and social parameters relevant to the product | N.A. |
| Safe and responsible usage | |
| Recycling and/or safe disposal | |

3. **Number of consumer complaints in respect of the following:**

| | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy | - | - | - | - | - | - |
| Advertising | - | - | - | - | - | - |
| Cyber-security | - | - | - | - | - | - |
| Delivery of essential services | - | - | - | - | - | - |
| Restrictive Trade Practices | - | - | - | - | - | - |
| Unfair Trade Practices | - | - | - | - | - | - |
| Other | 1 | - | - | - | - | - |

4. **Details of instances of product recalls on account of safety issues:**

| | Number | Reasons for recall |
|---|---|---|
| Voluntary recalls | Nil | Nil |
| Forced recalls | Nil | Nil |

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

   Yes, the Company being part of Tenneco group has implemented a comprehensive cybersecurity and data privacy framework under its global governance structure to manage information security risks across operations. The framework is aligned with recognized standards such as ISO 27001, TISAX, and NIST, and is supported by defined policies, internal controls, and oversight. It covers key areas including information security governance, access controls, third-party risk management, incident response, and periodic assessments. Data privacy is governed by our Privacy Statement, ensuring lawful, secure, and consistent handling of personal data in compliance with applicable regulations.

   Web-link to policy: https://tennecoindia.com/privacy-statement/

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

   Not Applicable

7. **Provide the following information relating to data breaches:**

   a. Number of instances of data breaches: Nil

   b. Percentage of data breaches involving personally identifiable information of customers: Not Applicable

   c. Impact, if any, of the data breaches: Not Applicable

## LEADERSHIP INDICATORS

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

   Information on the Company's products and services can be accessed through the Company's official website at https://tennecoindia.com/.

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

   The Company primarily operates on a business-to-business (B2B) model, supplying products and engineered solutions directly to original equipment manufacturers (OEMs) as part of its core business operations. The Company's engagement framework is therefore oriented towards meeting OEM requirements, specifications, and performance standards through close technical and operational collaboration. As the Company does not engage directly with end consumers, it does not undertake consumer-facing awareness or education programmes related to product usage, handling, or disposal.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

   The Company operates on a business-to-business (B2B) model and supplies products and engineered solutions exclusively to original equipment manufacturers (OEMs) as part of its core business operations. The Company's processes, systems, and engagement mechanisms are therefore aligned with OEM requirements and industry standards within the automotive value chain. Accordingly, the Company does not provide essential services directly to end consumers and does not maintain direct consumer interfaces or distribution channels.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey regarding consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

   No, Product Packaging and Labelling requirements are not applicable to the products sold by the Company. As the Company operates on a business-to-business (B2B) model and supplies products to original equipment manufacturers (OEMs), the Company does not conduct customer satisfaction surveys.

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# Independent Reasonable Assurance Report

**To the Board of Directors of Tenneco Clean Air India Limited on the BRSR Core Disclosures for FY 2025-26**

## 1. Introduction and Engagement

Tenneco Clean Air India Limited ("Tenneco" or "the Company"), CIN: L29308TN2018FLC126510, has engaged Adwin Advisory Services Private Limited ("Adwin Advisory", "we", "us" or "our") to undertake an independent reasonable assurance engagement on the Company's Business Responsibility and Sustainability Reporting Core ("BRSR Core") disclosures for the financial year ended 31st March 2026.

The reporting period covered under this assurance engagement is 1st April 2025 to 31st March 2026. The assurance engagement has been performed for the standalone operations of Tenneco Clean Air India Limited and is limited to the BRSR Core disclosures prepared by the Company for the above reporting period.

This statement is intended for inclusion in the Company's Annual Report / BRSR / BRSR Core disclosure for FY 2025-26 and for submission to relevant stakeholders, as may be applicable.

## 2. Reporting Boundary

The assurance boundary covers the standalone operations of Tenneco Clean Air India Limited.

The Company has represented that the BRSR Core data boundary covers four plants of the Company. The Corporate Office located in Gurugram is excluded only for environmental parameters, including, as applicable, greenhouse gas footprint, water footprint, energy footprint, and waste / circularity indicators.

For non-environmental BRSR Core parameters, including employee wellbeing and safety, gender diversity, inclusive development, fairness in engaging with customers and suppliers, and openness of business, the Corporate Office data has been considered based on the reporting boundary and data provided by the Company.

For the purpose of assurance procedures, the following locations were covered as sample verification sites:

- Chakan I Plant, Pune
- Corporate Office, Gurugram
- Pithampur Plant, Madhya Pradesh
- Kancheepuram, Tamil Nadu

The Corporate Office, Gurugram was covered for corporate-level processes, controls, governance, data collation, management review, and applicable non-environmental BRSR Core indicators, while noting that Corporate Office data is excluded from environmental parameters as represented by the Company.

## 3. Management's Responsibility

The management of Tenneco Clean Air India Limited is responsible for the preparation and presentation of the BRSR Core disclosures in accordance with the applicable SEBI requirements, BRSR Core format, industry standards, and internal reporting criteria adopted by the Company.

The Company's management is responsible for:

- Identifying the applicable BRSR Core KPIs;
- Determining the reporting boundary and exclusions;
- Collecting, collating, calculating and reporting BRSR Core data;
- Maintaining adequate records and supporting documents for reported data;
- Designing, implementing and maintaining internal controls over BRSR Core reporting;

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- Ensuring completeness, accuracy and consistency of the information disclosed;
- Applying appropriate methodologies, assumptions, estimates, conversion factors and emission factors;
- Ensuring compliance with applicable statutory and regulatory requirements; and
- Ensuring that the BRSR Core disclosures are free from material misstatement, whether due to fraud or error.

The BRSR Core disclosures and related information remain the sole responsibility of the management of Tenneco Clean Air India Limited.

## 4. Adwin Advisory's Responsibility

Our responsibility is to express an independent reasonable assurance conclusion on the BRSR Core disclosures of Tenneco Clean Air India Limited for the reporting period 1st April 2025 to 31st March 2026, based on the procedures performed and evidence obtained.

A reasonable assurance engagement involves performing procedures to obtain sufficient appropriate evidence to reduce assurance engagement risk to an acceptably low level and to enable us to express a positive form of conclusion.

We have not been engaged to provide assurance on the previous year data, financial statements, corporate governance report, management discussion and analysis, or any other section of the Annual Report, except where such information has been used as supporting evidence for the BRSR Core disclosures.

## 5. Assurance Standards and Criteria

The reasonable assurance engagement on the BRSR Core disclosures of Tenneco Clean Air India Limited for the financial year ended 31st March 2026 has been conducted in accordance with the following assurance standards, regulatory requirements and reporting criteria, as applicable:

- International Standard on Assurance Engagements 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information (“ISAE 3000 Revised”);
- International Standard on Assurance Engagements 3410 – Assurance Engagements on Greenhouse Gas Statements (“ISAE 3410”), to the extent applicable to greenhouse gas emissions and related environmental indicators;
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time;
- SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12th July 2023 on “BRSR Core – Framework for Assurance and ESG Disclosures for Value Chain”;
- SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20th December 2024 on “Industry Standards on Reporting of BRSR Core”;
- SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28th March 2025 on “Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosure on green credits”;
- SEBI Master Circular for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, bearing reference HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, originally issued on 11th July 2023 and last updated on 30th January 2026, to the extent applicable to BRSR / BRSR Core related requirements;
- The format, definitions, guidance, attribute-wise metrics and reporting instructions prescribed under BRSR Core and the applicable Industry Standards Forum guidance;
- Internal reporting policies, procedures, data definitions, calculation methodologies and management-approved reporting criteria adopted by the Company for preparation of BRSR Core disclosures; and
- Recognized standards, protocols and methodologies for specific indicators, including the GHG Protocol – A Corporate Accounting and Reporting Standard, relevant emission factors, conversion factors and other generally accepted calculation approaches, wherever applicable.

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## 6. Scope of Assurance

Our assurance engagement covered only the BRSR Core disclosures of Tenneco Clean Air India Limited for FY 2025-26. The assurance was performed for the current reporting period only, i.e., 1st April 2025 to 31st March 2026. No assurance has been performed on previous year data. Accordingly, any previous year figures, baselines or comparative information, if presented by the Company, are outside the scope of this assurance statement.

The scope included, as applicable, BRSR Core KPIs under the following ESG attributes:

| S. No. | BRSR Core Attribute | Boundary considered |
|---|---|---|
| 1 | Greenhouse gas footprint | Four plants; excludes Gurugram Corporate Office |
| 2 | Water footprint | Four plants; excludes Gurugram Corporate Office |
| 3 | Energy footprint | Four plants; excludes Gurugram Corporate Office |
| 4 | Embracing circularity - waste management | Four plants; excludes Gurugram Corporate Office |
| 5 | Enhancing employee wellbeing and safety | Standalone operations, including Corporate Office as represented by the Company |
| 6 | Enabling gender diversity in business | Standalone operations, including Corporate Office as represented by the Company |
| 7 | Enabling inclusive development | Standalone operations, including Corporate Office as represented by the Company |
| 8 | Fairness in engaging with customers and suppliers | Standalone operations, including Corporate Office as represented by the Company |
| 9 | Open-ness of business | Standalone operations, including Corporate Office as represented by the Company |

## 7. Assurance Methodology

Our assurance procedures included, but were not limited to, the following:

- Review the report that was prepared in accordance with SEBI's Guidance Note on BRSR;
- Understanding the Company's process for preparing BRSR Core disclosures;
- Reviewing the standalone reporting boundary and exclusions;
- Understanding the process for data collection, collation, consolidation and review across the four plants;
- Reviewing the role of the Corporate Office in corporate-level governance, data collation, management review and reporting, and verifying applicable non-environmental BRSR Core indicators at Corporate Office level, while noting that Corporate Office data is excluded from environmental parameters as represented by the Company;
- Reviewing the BRSR Core reporting templates, calculation sheets and supporting documents;
- Testing selected data points and source documents on a sample basis;
- Conducting discussions with relevant management personnel, process owners and data owners;
- Reviewing the design and implementation of key internal controls relevant to BRSR Core reporting;
- Assessing whether data definitions and calculation methodologies were applied consistently;
- Reviewing assumptions, estimates, conversion factors and emission factors used for relevant indicators;
- Assessing the appropriateness of GHG calculation methodologies for applicable Scope 1 and Scope 2 indicators;
- Reviewing supporting evidence for energy, water, emissions, waste, employee wellbeing, safety, gender diversity, inclusive development, customer / supplier fairness and openness of business indicators;
- Checking arithmetical accuracy and consistency of reported numbers with underlying working files;
- Verification of the fact that no material distortion has been done at any stage;
- Reviewing explanations for exclusions, estimates, assumptions or limitations, wherever applicable;

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- Evaluating whether corrections identified during the assurance process were appropriately reflected; and
- Assessing whether the final BRSR Core disclosures are prepared, in all material respects, in accordance with the applicable criteria.

## 8. Inherent Limitations

There are inherent limitations in any assurance engagement, including the use of judgement, selective testing of data, reliance on representations, and the possibility that material misstatements may remain undetected.

Non-financial information is subject to greater inherent limitations than financial information due to varying data collection systems across sites, use of assumptions, estimates and conversion factors, differences in measurement and monitoring practices, evolving reporting frameworks, and the absence of universally standardised methodologies for certain ESG indicators.

Our conclusion is based on the procedures performed, evidence obtained and information made available to us during the course of the engagement.

## 9. Exclusions

The following are excluded from the scope of this assurance engagement:

- Full BRSR assurance;
- Previous year data and comparative information;
- Gurugram Corporate Office data for environmental parameters, including GHG, energy, water and waste indicators;
- Leadership indicators, unless specifically forming part of BRSR Core;
- Financial statements and financial performance indicators already subject to statutory audit;
- Management discussion and analysis;
- Corporate governance report;
- Strategy, targets, commitments, aspirations or forward-looking statements;
- Legal interpretation of compliance with laws and regulations;
- Value chain disclosures, unless specifically included in the agreed scope; and
- Sites, offices, warehouses, subsidiaries, joint ventures or associates not forming part of the agreed standalone reporting boundary.

## 10. Independence, Ethical Requirements and Quality Control

Adwin Advisory Services Private Limited confirms that it has maintained independence in relation to this assurance engagement.

We confirm that, to the best of our knowledge and belief, there is no conflict of interest with respect to this engagement. We have not been involved in the preparation of the BRSR Core disclosures or the underlying data of Tenneco Clean Air India Limited in a manner that would compromise our independence.

Our assurance team has complied with applicable ethical, independence and quality control requirements relevant to this engagement. The engagement team comprised professionals with appropriate knowledge and experience in sustainability reporting, BRSR Core, ESG data verification, GHG accounting and assurance procedures.

## 11. Reasonable Assurance Conclusion

Based on the procedures performed and evidence obtained, in our opinion, the BRSR Core disclosures of Tenneco Clean Air India Limited for the financial year ended 31$^{st}$ March 2026 are prepared, in all material respects, in accordance with the applicable BRSR Core reporting criteria prescribed by SEBI and the reporting criteria adopted by the Company.

Adwin Advisory Services Private Limited

Our conclusion is limited to the BRSR Core disclosures for the standalone operations of the Company for the reporting period 1st April 2025 to 31st March 2026.

We do not express any assurance conclusion on previous year data or on any information outside the scope defined in this statement.

## 12. Restriction on Use

This assurance statement has been prepared solely for the use of Tenneco Clean Air India Limited for inclusion in its Annual Report / BRSR / BRSR Core disclosure for FY 2025-26 and for submission to relevant stakeholders, as may be required.

We do not accept or assume responsibility to any party other than Tenneco Clean Air India Limited for our work, this assurance statement, or the conclusion expressed herein, except where required under applicable law or regulation.

## 13. Attestation

**For Adwin Advisory Services Private Limited**

Authorised Signatory
**Gauri Methi**
Lead Assurer
Director, Adwin Advisory

Place: Jaipur
Date: 30th May 2026