



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

Date: January 9, 2026

To  
The Listing Department,  
National Stock Exchange of India Ltd.

**Subject: Clarification on Financial Results Submission – Outcome of Board Meeting dated December 5, 2025**

Dear Sir/Madam,

This is in reference to your observation regarding the Financial Results submitted to the Exchange on December 5, 2025 for **Tenneco Clean Air India Limited (TENNIND)**.

We would like to clarify that the omission of the date and place of signing in the copy of the financial statement filed for the Board Meeting held on December 5, 2025, was inadvertent. The Financial Results were approved and signed on **December 5, 2025**, at **Pune** during the Board Meeting, mentioned in the cover letter of the outcome of the meeting.

Please note that the format prescribed by SEBI has been duly followed. We will ensure that future submissions duly reflect all required information as per SEBI guidelines.

A copy of the Financial Results with the details mentioned is annexed to this letter as **Annexure-A**.

We request you to kindly take this clarification on record.

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

**Roopali Singh**  
**Company Secretary and Compliance Officer**  
Membership No: A15006

Place: Gurugram

Encl: As above

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

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Tenneco Clean Air India Limited (formerly known as Tenneco Clean Air India Private Limited)** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and six months ended September 30, 2025 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

### List of Subsidiaries

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

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**Deloitte  
Haskins & Sells LLP**

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

  
**Sachanand C Mohnani**  
Partner  
(Membership No. 407265)  
UDIN: 25407265BMOVEV1248

Place: Pune  
Date: 5/DEC/25

5/

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

SL No.	Particulars	Quarter ended			Six months ended			Year ended		
		30 September 2025 (Unaudited)	30 June 2025 (Audited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)		
<b>1</b>	<b>Income</b>									
	a) Revenue from operations	12,806.42	12,856.21	11,686.53	25,662.63	24,394.25	48,904.30	41,015		
	b) Other income	120.63	308.09	13.61	428.72	164.08				
	<b>Total income</b>	<b>12,927.05</b>	<b>13,164.30</b>	<b>11,700.14</b>	<b>26,091.35</b>	<b>24,558.33</b>	<b>49,314.45</b>			
<b>2</b>	<b>Expenses</b>									
	a) Cost of materials consumed	8,413.54	8,282.29	7,535.48	16,695.83	16,009.78	31,813.40	52.21		
	b) Change in inventories of finished goods, work-in-progress & traded goods	(73.92)	(134.63)	9.12	(208.55)	(39.44)				
	c) Purchase of stock in trade	116.31	106.24	91.33	222.55	176.07	346.06			
	d) Employee benefits expense	751.50	830.49	755.38	1,581.99	1,468.07	2,979.24			
	e) Finance costs	106.00	70.96	41.71	176.96	89.51	202.66			
	f) Depreciation and amortisation expense	258.22	253.74	252.47	511.96	502.25	1,031.72			
	g) Other expenses	1,431.15	1,483.02	1,243.46	2,914.17	2,998.83	5,561.00			
	<b>Total expenses</b>	<b>11,002.80</b>	<b>10,892.11</b>	<b>9,928.95</b>	<b>21,894.91</b>	<b>20,805.07</b>	<b>41,986.29</b>			
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>1,924.25</b>	<b>2,272.19</b>	<b>1,771.19</b>	<b>4,196.44</b>	<b>3,753.26</b>	<b>7,328.16</b>			
<b>4</b>	<b>Tax expense</b>									
	a) Current tax	452.41	625.36	353.73	1,077.77	967.70	1,878.16			
	b) Deferred tax charge/ (credit)	(34.96)	(34.05)	49.06	(69.01)	(96.09)	(91.28)			
	c) Short/ (excess) provision of tax relating to earlier years / periods	-	-	(2.45)	-	7.72	9.85			
	<b>Total tax expense</b>	<b>417.45</b>	<b>591.31</b>	<b>400.34</b>	<b>1,008.76</b>	<b>379.33</b>	<b>1,796.73</b>			
<b>5</b>	<b>Profit for the period/year</b>	<b>1,506.80</b>	<b>1,680.88</b>	<b>1,370.85</b>	<b>3,187.68</b>	<b>2,873.93</b>	<b>5,531.43</b>			
	<b>Attributable to:</b>									
	-Owners of the Parent	1,204.98	1,678.18	1,368.19	3,183.16	2,867.20	5,520.63			
	-Non-Controlling Interest	1.82	2.70	2.66	4.52	6.73	10.80			
<b>6</b>	<b>Other comprehensive income/(loss) (OCI)</b>									
	Periods									
	a) Re-measurement gains/ (losses) on defined benefit plans	9.45	(11.96)	(55.66)	(2.51)	(43.70)	(52.62)			
	b) Income tax effect on above	(2.37)	3.02	14.02	0.65	11.01	13.08			
	<b>Total other comprehensive income/(loss) (net of taxes)</b>	<b>7.08</b>	<b>(8.94)</b>	<b>(41.64)</b>	<b>(1.86)</b>	<b>(32.69)</b>	<b>(39.54)</b>			
<b>7</b>	<b>Total comprehensive income for the period / year (5+6)</b>	<b>1,513.88</b>	<b>1,671.94</b>	<b>1,329.21</b>	<b>3,185.82</b>	<b>2,841.24</b>	<b>5,491.89</b>			
	<b>Attributable to:</b>									
	-Owners of the Parent	1,512.05	1,669.43	1,326.65	3,181.48	2,834.56	5,481.17			
	-Non-Controlling Interest	1.83	2.51	2.56	4.34	6.68	10.72			
<b>8</b>	<b>Paid-up equity share capital (face value of INR 10 per share)</b>	<b>4,036.04</b>	<b>4,036.04</b>	<b>2,140.89</b>	<b>4,036.04</b>	<b>2,140.89</b>	<b>4,036.04</b>			
<b>9</b>	<b>Other equity</b>									
	Earnings per share (face value of INR 10 per share)*									
	Basic (INR)	3.73	4.16	3.39	7.89	7.10	13.68			
	Diluted (INR)	3.73	4.16	3.39	7.89	7.10	13.68			

\*Not annualised for interim periods  
 See accompanying notes to the consolidated financial results



**Tenneco Clean Air India Limited**  
*(Formerly known as Tenneco Clean Air India Private Limited)*  
 CIN No. : U29308TN2018FLC126510

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

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

*(All amounts in INR Millions, unless otherwise stated)*

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



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

(All amounts in INR Millions, unless otherwise stated)

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

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



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

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Phone : +91 124 4784 530 ; Email : [TennecoIndiaInvestors@tenneco.com](mailto:TennecoIndiaInvestors@tenneco.com); Website : [www.tennecoindia.com](http://www.tennecoindia.com)

**Notes to the Unaudited Consolidated Financial Results:**

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

Tenneco Automotive India Private Limited (TAIPL, Subsidiary)

Federal-Mogul Ignition Products India Limited (FMIPL, Subsidiary)

Federal-Mogul Sealings India Limited (FMSIL, Subsidiary)

Federal-Mogul Bearings India Limited (FMBIL, Subsidiary)

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

For and on behalf of the Board of Directors of

**Tenneco Clean Air India Limited**

(Formerly known as Tenneco Clean Air India Private Limited)



Arvind Chandrasekharan

Whole-time Director and Chief Executive Officer

Place: *Pune*  
Date: *5/Dec/2025*



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

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Tenneco Clean Air India Limited (formerly known as Tenneco Clean Air India Private Limited)** ("the Company"), for the quarter and six months ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOITTE HASKINS & SELLS LLP**

Chartered Accountants

(Firm's Registration No. 117366W/W-100018)



**Sachanand C Mohnani**

Partner

Membership No. 407265

UDIN: 25407265BMOVEU8123

Place: PUNE  
Date: 5/Dec/25



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

CIN No. : U29308TN2018FLC126510

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

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

*(All amounts in INR Millions, unless otherwise stated)*

SL No.	Particulars	Quarter ended			Six months ended		Year ended 31 March 2025 (Audited)
		30 September 2025 (Unaudited)	30 June 2025 (Audited)	30 September 2024 (Unaudited)	30 September 2024 (Unaudited)	30 September 2024 (Unaudited)	
<b>1</b>	<b>Income</b>						
	a) Revenue from operations	5,420.94	5,664.38	5,225.73	11,085.32	11,483.55	22,367.55
	b) Other income (refer note 5)	8,644.98	374.31	16.64	9,019.29	32.84	73.46
	<b>Total income</b>	<b>14,065.92</b>	<b>6,038.69</b>	<b>5,242.37</b>	<b>20,104.61</b>	<b>11,516.39</b>	<b>22,441.01</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of materials consumed	3,607.60	3,618.38	3,352.80	7,225.98	7,642.98	14,473.20
	b) Change in inventories of finished goods, work-in-progress & traded goods	(69.09)	(30.15)	16.72	(99.24)	1.29	85.95
	c) Employee benefits expense	279.63	363.89	285.65	643.52	556.82	1,184.49
	d) Finance costs	41.00	45.30	37.13	86.30	70.38	147.22
	e) Depreciation and amortisation expense	117.67	114.88	116.87	232.55	236.10	492.49
	f) Other expenses	490.68	518.06	455.73	1,008.74	949.22	1,943.23
	<b>Total expenses</b>	<b>4,467.49</b>	<b>4,630.36</b>	<b>4,264.90</b>	<b>9,097.85</b>	<b>9,456.79</b>	<b>18,326.58</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>9,598.43</b>	<b>1,408.33</b>	<b>977.47</b>	<b>11,006.76</b>	<b>2,059.60</b>	<b>4,114.43</b>
<b>4</b>	<b>Tax expense</b>						
	a) Current tax	210.83	325.71	212.28	536.54	539.62	1,078.11
	b) Deferred tax charge/ (credit)	0.12	(37.58)	13.82	(37.46)	(27.53)	(19.69)
	c) Excess provision of tax relating to earlier years / periods	-	-	-	-	-	(4.81)
	<b>Total tax expense</b>	<b>210.95</b>	<b>288.13</b>	<b>226.10</b>	<b>499.08</b>	<b>512.09</b>	<b>1,053.61</b>
<b>5</b>	<b>Profit for the period/year</b>	<b>9,387.48</b>	<b>1,120.20</b>	<b>751.37</b>	<b>10,597.68</b>	<b>1,547.51</b>	<b>3,060.82</b>
<b>6</b>	<b>Other comprehensive income/(loss) (OCI)</b>						
	periods						
	a) Re-measurement gains/ (losses) on defined benefit plans	0.97	(0.25)	(8.34)	0.72	4.12	(9.83)
	b) Income tax effect on above	(0.24)	0.06	2.10	(0.18)	(1.04)	2.48
	<b>Total other comprehensive income for the period / year (5+6)</b>	<b>0.73</b>	<b>(0.19)</b>	<b>(6.24)</b>	<b>0.54</b>	<b>3.08</b>	<b>(7.35)</b>
<b>7</b>	<b>Total comprehensive income for the period / year (5+6)</b>	<b>9,388.21</b>	<b>1,120.01</b>	<b>745.13</b>	<b>10,598.22</b>	<b>1,550.59</b>	<b>3,053.47</b>
	<b>Paid-up equity share capital (face value of INR 10 per share)</b>	<b>4,036.04</b>	<b>4,036.04</b>	<b>2,140.89</b>	<b>4,036.04</b>	<b>2,140.89</b>	<b>4,036.04</b>
	<b>9</b>	<b>Other equity</b>					
	Chartered Accountant	23.26	2.78	3.51	26.03	7.23	14.09
	Basic (INR)	23.26	2.78	3.51	26.03	7.23	14.09
	Diluted (INR)						

\*Not annualised for interim periods  
 See accompanying notes to the standalone financial results



**Tenneco Clean Air India Limited**  
*(Formerly known as Tenneco Clean Air India Private Limited)*  
 CIN No. : U29308TN2018FLC126510

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

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

*(All amounts in INR Millions, unless otherwise stated)*

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



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

*(All amounts in INR Millions, unless otherwise stated)*

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

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



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**Notes to the Unaudited Standalone Financial Results:**

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

For and on behalf of the Board of Directors of

**Tenneco Clean Air India Limited**

(Formerly known as Tenneco Clean Air India Private Limited)



Arvind Chandrasekharan

Whole-time Director and Chief Executive Officer

Place: *Pune*  
Date: *5/DEC/2025*

