

CUMMINS INDIA LIMITED
Registered Office: Kothrud, Pune 411 038 (India)

Unaudited Financial results for the quarter and nine months ended December 31, 2006

(Rs. Lakhs)

Particulars	Quarter ended December 31, 2006	Quarter ended December 31, 2005	Nine months ended December 31, 2006	Nine months ended December 31, 2005	Year ended March 31, 2006 (Audited)
1 Net sales	47,698	38,979	133,587	107,511	146,277
2 Other income	2,597	1,979	6,170	5,748	7,720
3 Total income (1+2)	50,295	40,958	139,757	113,259	153,997
4 Total expenditure					
a (Increase)/decrease in stock in trade	(746)	1,527	(1,171)	1,056	535
b Consumption of raw material and components	32,881	23,886	88,843	70,004	96,483
c Employee Cost	2,958	2,761	8,526	8,045	10,592
d Other Expenditure	5,620	4,930	16,156	13,919	18,347
Total expenditure (a+b+c+d)	40,513	33,104	112,354	93,024	125,957
5 Interest	19	6	27	43	90
6 Depreciation	771	884	2,525	2,542	3,364
7 Profit before taxation for the period/year [3-(4+5+6)]	8,992	6,964	24,851	17,650	24,586
8 Provision for taxation					
a Current	2,632	2,190	7,563	5,641	7,185
b Deferred	37	(139)	(453)	(407)	(469)
c Fringe benefit tax	34	66	104	256	300
9 Net profit after tax for the period/year (7-8)	6,289	4,847	17,637	12,160	17,570
10 Paid up equity share capital (Face Value Rs 2 each)	3,960	3,960	3,960	3,960	3,960
11 Reserves excluding revaluation reserves (as per balance sheet of previous accounting year)					74,458
12 Basic and Diluted Earnings Per Share for the period / year (Rs.)	3.18	2.45	8.91	6.14	8.87
13 Exports and other foreign exchange earnings	15,287	13,300	44,013	40,873	54,490

SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. Lakhs)

Particulars	Quarter ended December 31, 2006	Quarter ended December 31, 2005	Nine months ended December 31, 2006	Nine months ended December 31, 2005	Year ended March 31, 2006 (Audited)
1 Segment revenue					
Engine business	43,280	36,116	124,027	100,852	137,510
Others	4,970	3,268	11,077	7,817	10,436
Revenue from operations	48,250	39,384	135,104	108,669	147,946
2 Segment Results					
Profit/(+)/Loss(-) before interest and tax					
Engine Business	7,244	5,371	20,375	13,299	18,855
Others	616	342	1,145	806	1,011
Total	7,860	5,713	21,520	14,105	19,866
Less : Interest	19	6	27	43	90
Add : Unallocable income	1,151	1,257	3,358	3,588	4,810
Profit before tax	8,992	6,964	24,851	17,650	24,586
3 Capital employed : (segment assets - segment liabilities)					
Engine Business	51,525	50,989	51,525	50,989	54,321
Others	2,630	2,511	2,630	2,511	2,218
Total	54,155	53,500	54,155	53,500	56,539

Notes:

- The Board of Directors of the Company have declared an interim dividend of 100% i.e. Rs 2/- per equity share on 198,000,000 shares of Rs 2/- each fully paid for the financial year 2006-07.
- Previous periods / year's figures have been regrouped wherever necessary.
- At the beginning of the quarter, no investor complaint was pending. During the quarter, 7 complaints were received. The Company has resolved all the complaints and no complaints were pending at the end of the quarter.
- The above unaudited results have been reviewed by the Finance and Audit Committee and taken on record by the Board of Directors at their meeting held on January 25, 2007. "Limited Review" of the same has been completed by the Auditors of the Company.
- Vide Order of the Hon'ble Bombay High Court dated January 12, 2007, the Highway Solutions Business of Cummins Auto Services Limited has been demerged and the same has been merged effective April 01, 2005 (the Appointed Date), into its holding company Cummins Sales and Service (India) Limited (subsidiary of the Company).

Mumbai
January 25, 2007



For Cummins India Limited

Anant J. Talaulicar
Anant J. Talaulicar
Chairman & Managing Director

