

**CUMMINS INDIA LIMITED**  
Registered Office: Kothrud, Pune 411 038

Unaudited Financial results for the quarter ended June 30, 2006

Particulars	(Rs. in '000)		
	Quarter ended June 30, 2006	Quarter ended June 30, 2005	Previous Accounting Year ended March 31, 2006 ( Audited )
1. Net sales	3,914,495	3,280,229	14,627,715
2. Other income	162,534	161,211	772,028
3. Total income (1+2)	4,077,029	3,441,440	15,399,743
4. Total expenditure			
a. (Increase)/decrease in stock in trade	(47,292)	(1,628)	53,538
b. Consumption of raw material and components	2,565,989	2,161,969	9,648,312
c. Employee Cost	270,035	243,600	1,059,157
d. Other Expenditure	506,689	437,228	1,834,748
Total expenditure (a+b+c+d)	3,295,421	2,841,169	12,595,755
5. Interest	437	2,086	9,031
6. Depreciation	81,189	82,524	336,361
7. Profit before taxation for the period/year [3-(4+5+6)]	699,982	515,661	2,458,596
8. Provision for taxation			
a. Current	221,059	167,832	718,452
b. Deferred	(32,509)	(12,082)	(46,907)
c. Fringe benefit tax	3,563	6,300	30,054
9. Net profit after tax for the period/year (7-8)	507,869	353,611	1,756,997
10. Paid up equity share capital ( Face Value Rs 2 each )	396,000	396,000	396,000
11. Reserves excluding revaluation reserves (as per balance sheet of previous accounting year)			7,446,806
12. Basic and Diluted Earnings Per Share for the period* / year ( Rs )	2.56	1.79	8.87
* Not annualised			
13. Exports and other foreign exchange earnings	1,401,886	1,347,171	5,449,034

**SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED**

Particulars	(Rs. in '000)		
	As at and for the quarter ended June 30, 2006	As at and for the quarter ended June 30, 2005	As at and for the year ended March 31, 2006 ( Audited )
<b>1 Segment revenue :</b>			
Engine business	3,697,645	3,087,027	13,750,967
Others	253,116	227,831	1,043,636
<b>Revenue from operations</b>	<b>3,950,761</b>	<b>3,314,858</b>	<b>14,794,603</b>
<b>2 Segment Results :</b>			
(Profit+)/Loss(-) before interest and tax			
Engine Business	597,887	400,064	1,885,498
Others	8,704	23,068	101,141
<b>Total</b>	<b>606,591</b>	<b>423,132</b>	<b>1,986,639</b>
<b>Less : Interest</b>	<b>437</b>	<b>2,086</b>	<b>9,031</b>
<b>Add : Unallocable income</b>	<b>93,828</b>	<b>94,615</b>	<b>480,988</b>
<b>Profit before tax</b>	<b>699,982</b>	<b>515,661</b>	<b>2,458,596</b>
<b>3 Capital employed :</b>			
( segment assets - segment liabilities)			
Engine Business	5,203,539	5,025,765	5,432,113
Others	250,413	292,823	221,795
<b>Total</b>	<b>5,453,952</b>	<b>5,318,588</b>	<b>5,653,908</b>

**Notes:**

- 1 Previous period's / year's figures have been regrouped wherever necessary.
- 2 At the beginning of the quarter, no investor complaint was pending. During the quarter, 4 complaints were received. The Company has resolved all the complaints and no complaints were pending at the end of the quarter.
- 3 The above unaudited results have been taken on record by the Board of Directors in their meeting held on July 27, 2006. In accordance with Clause 41 of the Listing Agreement with the Stock Exchanges, 'Limited Review' of the results for the Quarter ended June 30, 2006 has been completed by the Auditors of the Company.
- 4 The Accounting Standard – 15 (revised 2005) on "Employee Benefits" AS 15 (revised 2005) issued by the Institute of Chartered Accountants of India is effective from 1 April 2006. In accordance with the above Standard, the additional obligations of the Company, on account of employee benefits, based on independent actuarial valuation, amounting to Rs'(000) 39,280 (net of deferred tax) have been accounted by debiting the opening balance of the General Reserve as on 1 April 2006 as per the transitional provisions of AS 15 (revised 2005).

For Cummins India Limited

Pune  
July 27, 2006

Anant J. Talaulicar  
Chairman & Managing Director

