

| General information about company | |
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| Name of The Company | Cummins India Limited |
| BSE Scrip Code | 500480 |
| NSE Symbol | CUMMINSIND |
| MSE Symbol | NOTLISTED |
| Date of Start of Financial Year | 01-04-2024 |
| Date of End of Financial Year | 31-03-2025 |
| Reporting Period | First half yearly |
| Date of Start of Reporting Period | 01-04-2024 |
| Date of End of Reporting Period | 30-09-2024 |
| Level of rounding to be used in disclosing related party transactions | Crores |
| Whether the company has any related party? | Yes |
| Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure? | Yes |

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| (I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public | Yes |
| (II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure. | NA |
| (III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)? | No |
| (a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication? | |
| (b) If answer to above question is No, please explain the reason for not complying. | |
| Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company? | Yes |
| Latest Date on which RPT policy is updated | 10-02-2022 |
| Indicate Company website link for updated RPT policy of the Company | https://www.cummins.com/en/in/investors/india-corporate-governance |

Related party transactions

| Sr No. | Details of the party (listed entity /subsidiary) entering into the transaction | | Details of the counterparty | | | Type of related party transaction | Details of other related party transaction | Value of the related party transaction as approved by the audit committee | Remarks on approval by audit committee | Value of transaction during the reporting period | In case monies are due to either party as a result of the transaction | |
|--------|--|-----|---|-----|---|-----------------------------------|--|---|--|--|---|-----------------|
| | Name | PAN | Name | PAN | Relationship of the counterparty with the listed entity or its subsidiary | | | | | | Opening balance | Closing balance |
| 1 | Cummins India Limited | | Ajay Patil | | Chief Financial Officer | Remuneration | | 2.97 | Approved | 1.41 | 0 | 0 |
| 2 | Cummins India Limited | | Ashwath Ram | | Managing Director | Remuneration | | 4.13 | Approved | 1.56 | 0 | 0 |
| 3 | Cummins India Limited | | Vinaya Joshi | | Company Secretary | Remuneration | | 0.41 | Approved | 0.19 | 0 | 0 |
| 4 | Cummins India Limited | | Shveta Arya | | Managing Director | Remuneration | | 2.25 | Approved | 0.28 | 0 | 0 |
| 5 | Cummins India Limited | | Rekha | | Independent Directors | Any other transaction | Sitting fees and commission | 0.11 | Approved | 0.11 | 0 | 0 |
| 6 | Cummins India Limited | | Lira Goswami | | Independent Directors | Any other transaction | Sitting fees and commission | 0.13 | Approved | 0.13 | 0 | 0 |
| 7 | Cummins India Limited | | Nasser Munjee | | Independent Directors | Any other transaction | Sitting fees and commission | 0.08 | Approved | 0.08 | 0 | 0 |
| 8 | Cummins India Limited | | Rajeev Bakshi | | Independent Directors | Any other transaction | Sitting fees and commission | 0.08 | Approved | 0.08 | 0 | 0 |
| 9 | Cummins India Limited | | Rama Bijapurkar | | Independent Directors | Any other transaction | Sitting fees and commission | 0.14 | Approved | 0.14 | 0 | 0 |
| 10 | Cummins India Limited | | Sekhar Natarajan | | Independent Directors | Any other transaction | Sitting fees and commission | 0.09 | Approved | 0.09 | 0 | 0 |
| 11 | Cummins India Limited | | Farokh Subedar | | Independent Directors | Any other transaction | Sitting fees and commission | 0.08 | Approved | 0.08 | 0 | 0 |
| 12 | Cummins India Limited | | Cummins India Limited Officers Provident Fund | | Entities with joint control or significant influence over entity | Any other transaction | Contribution Paid to Trust | 9.38 | Approved | 9.38 | 0 | 0 |
| 13 | Cummins India Limited | | Cummins Group Employees Superannuation Scheme | | Entities with joint control or significant influence over entity | Any other transaction | Contribution Paid to Trust | 10.54 | Approved | 10.54 | 0 | 0 |
| 14 | Cummins India Limited | | Cummins India Foundation | | Enterprise with common key management personnel | Any other transaction | Donation Paid | 27.95 | Approved | 13.89 | 0 | 0 |

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| 15 | Cummins India Limited | Cummins Generator Technologies India Private Limited | Associate | Dividend received | | 27.3 | Approved | 27.3 | 0 | 0 | |
| 16 | Cummins India Limited | Cummins Generator Technologies India Private Limited | Associate | Any other transaction | Reimbursements received | 23.22 | Approved | 10.49 | 0 | 0.03 | |
| 17 | Cummins India Limited | Cummins Inc. | Parent | Purchase of fixed assets | | 76 | Approved | 28.37 | 59.44 | 87.66 | |
| 18 | Cummins India Limited | Cummins Inc. | Parent | Purchase of goods or services | | 153 | Approved | 45.11 | 0 | 19.21 | |
| 19 | Cummins India Limited | Cummins Inc. | Parent | Dividend paid | | 554.4 | Approved | 554.4 | 0 | 0 | |
| 20 | Cummins India Limited | Cummins Inc. | Parent | Any other transaction | Royalty, Reimbursements paid and Equity Investment | 164.62 | Approved | 49.74 | 24.25 | 52.6 | |
| 21 | Cummins India Limited | Cummins Limited | Fellow Subsidiary | Sale of goods or services | | 926.1 | Approved | 400.79 | 82.46 | 78.28 | |
| 22 | Cummins India Limited | Cummins Limited | Fellow Subsidiary | Purchase of goods or services | | 11.5 | Approved | 3.28 | 45.21 | 58.15 | |
| 23 | Cummins India Limited | Cummins Technologies India Private Limited | Fellow Subsidiary | Purchase of goods or services | | 1375.67 | Approved | 520.95 | 283.07 | 286.4 | |
| 24 | Cummins India Limited | Cummins Technologies India Private Limited | Fellow Subsidiary | Sale of goods or services | | 755.24 | Approved | 322.47 | 136.37 | 131.56 | |
| 25 | Cummins India Limited | Cummins Technologies India Private Limited | Fellow Subsidiary | Any other transaction | Reimbursements received and Reimbursements paid | 357.03 | Approved | 124.68 | 0 | 0 | |
| 26 | Cummins India Limited | Tata Cummins Private Limited | Enterprise with common key management personnel | Purchase of goods or services | | 1897.64 | Approved | 688.89 | 149.09 | 117.56 | |
| 27 | Cummins India Limited | Valvoline Cummins Private Limited | Joint Venture | Dividend received | | 57 | Approved | 57 | 0 | 0 | |
| 28 | Cummins India Limited | Valvoline Cummins Private Limited | Joint Venture | Sale of goods or services | | 70.25 | Approved | 33.6 | 17.95 | 37.23 | |
| 29 | Cummins India Limited | Others | Fellow Subsidiary | Purchase of fixed assets | | 77.2 | Approved | 0.21 | 0 | 0 | |
| 30 | Cummins India Limited | Others | Fellow Subsidiary | Purchase of goods or services | | 1424.37 | Approved | 503.89 | 299.46 | 262.2 | |
| 31 | Cummins India Limited | Others | Fellow Subsidiary | Sale of goods or services | | 1055.39 | Approved | 246.88 | 85.82 | 144.43 | |
| 32 | Cummins India Limited | Others | Fellow Subsidiary | Any other transaction | Reimbursements received and Reimbursements paid | 133.18 | Approved | 22.7 | 7.5 | 11.23 | |
| 33 | Cummins India Limited | Cummins Group Officers Gratuity Scheme | Entities with joint control or significant influence over entity | Any other transaction | Contribution Paid to Trust | 37.54 | Approved | 37.54 | 0 | 0 | |
| Total value of transaction during the reporting period | | | | | | | | 3716.25 | | | |

| Text Block | |
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| Textual Information(1) | |
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| Textual Information(17) | |
| Textual Information(18) | |
| Textual Information(19) | |
| Textual Information(20) | |
| Textual Information(21) | Opening and closing balances pertain to trade receivables whereas value of transactions and pre-approval mentioned is for Sale of Goods only since the same exceeds 10% of total sale of goods |
| Textual Information(22) | Opening and closing balances pertain to trade payables whereas value of transactions and pre-approval mentioned is for Services Received only since the same exceeds 10% of total services received |
| Textual Information(23) | |
| Textual Information(24) | |
| Textual Information(25) | |
| Textual Information(26) | Opening and closing balances pertain to trade payables whereas value of transactions and pre-approval mentioned is for Purchase of Goods only since the same exceeds 10% of total purchase of goods |
| Textual Information(27) | |
| Textual Information(28) | Opening and closing balances pertain to trade receivables whereas value of transactions and pre-approval mentioned is for Services Rendered only since the same exceeds 10% of total services rendered |
| Textual Information(29) | |
| Textual Information(30) | |
| Textual Information(31) | |
| Textual Information(32) | |
| Textual Information(33) | |

