



Ref: STEX/SECT/2025
December 19, 2025

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai 400 001 BSE Scrip Code: 500480	National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C/1, G Block, Bandra – Kurla Complex, Bandra (East), Mumbai 400051 NSE Symbol: CUMMINSIND
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Subject: Order in favor by Income Tax Appellate Tribunal (ITAT)

Ref: Disclosure under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Dear Sir/ Madam,

With reference to our earlier letters dated August 14, 2023 and December 19, 2023, we now wish to inform, that the Income Tax Appellate Tribunal (ITAT) has passed a favourable order for the Financial Year 2017-18, granting relief in respect of adjustments aggregating to INR 210.29 Crores, redirecting to Assessing Officer for revalidation of INR 13.11 Crores and upholding a disallowance of INR 0.48 Crores. The Company is in the process of evaluating further action in relation to the disallowance.

Requisite details as required under Regulation 30 of Listing Regulations read with Clause 8 of Para B of Part A of Schedule III of Listing Regulations and SEBI Circular Nos. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are provided in Annexure A.

We request you to take this intimation on your record.

Thanking you,

Yours faithfully,
For Cummins India Limited

Vinaya A. Joshi
Company Secretary & Compliance Officer
Membership No.: A25096
Encl.: As above.



Annexure A

Details pursuant to Regulation 30 of Listing Regulations read with Clause 8 of Para B of Part A of Schedule III of Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are as under:

Sr. No.	Particulars	Information of such event(s)
1	Brief details of litigation viz.	
	a) name(s) of the opposing party,	Income Tax Department
	b) court/ tribunal/agency where litigation is filed	Income Tax Appellate Tribunal (ITAT)
	c) brief details of dispute/litigation;	The ITAT has passed a favourable order dated December 04, 2025, for the Financial Year 2017-18, granting relief in respect of adjustments aggregating to INR 210.29 Crores, redirecting to Assessing Officer for revalidation of INR 13.11 Crores and upholding a disallowance of INR 0.48 Crores. The Company is in the process of evaluating further action in relation to the disallowance.
2	Expected financial implications, if any, due to compensation, penalty etc.;	As per above
3	Quantum of claims, if any;	Not applicable
4	In the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and / or any development in relation to such proceedings;	Not applicable
5	In the event of settlement of the proceedings, details of such settlement including - terms of the settlement, compensation /penalty paid (if any) and impact of such settlement on the financial position of the listed entity;	Not applicable
6	Reason for delay (if applicable);	The copy of physically signed order by ITAT has not yet received by the Company. The disclosure is being filed basis the copy of order duly downloaded from official website of ITAT. Further, the concerned teams were analysing the impact of the order.