



Ref: STEX/SECT/2026
March 24, 2026

BSE Limited P. J. 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 Commissioner of Income Tax (Appeals) (CIT(A))

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 letter dated August 14, 2023, we now wish to inform, that the Commissioner of Income Tax (Appeals) (CIT(A)) has passed a favourable order dated March 23, 2026, with respect to appeal filed against the assessment order for assessment year 2014-15. In the Order, CIT(A) has granted relief for all the additions of INR 8.38 Crores having tax impact of INR 2.85 Crores, which is to be received by the Company.

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 with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are provided in Annexure A.

We request you to take this intimation on your record.

Thanking you.

Yours truly,
For Cummins India Limited

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

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CIN : L29112PN1962PLC012276



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 Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, are as under:

Sr. No.	Particular(s)	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	Commissioner of Income Tax (Appeals) (CIT(A))
	c) brief details/developments of dispute/litigation;	The Company has received a favorable order dated March 23, 2026, with respect to appeal filed against the assessment order for assessment year 2014-15. In the Order, CIT(A) has granted relief for all the additions of INR 8.38 Crores having tax impact of INR 2.85 Crores, which is to be received by the Company.
2	Expected financial implications, if any, due to compensation, penalty etc.;	INR 2.85 Crores, to be received by the Company.
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);	Not applicable

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