



Ref: STEX/SECT/2026
Date: July 09, 2026

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| 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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Sub.: Intimation of filing of Appeal by the Income Tax Department with Hon'ble Bombay High Court

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

Dear Sir/Madam,

This is in furtherance to our letters dated August 14, 2023, December 19, 2023, and December 19, 2025. We wish to inform you that the Income Tax Department has filed appeals before the Hon'ble Bombay High Court against the order of the Income Tax Appellate Tribunal (ITAT), which had earlier granted relief to the Company in respect of adjustments amounting to INR 210.77 crores.

Requisite details under Regulation 30 of Listing Regulations read with Clause 8 of Para B of Part A of Schedule III of Listing Regulations and SEBI master Circular No. HO/49/14/14(7)2025-CFD-POD2//3762/2026 dated January 30, 2026, 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 and 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) |
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| 1 | Brief details of litigation viz. a) name(s) of the opposing party, b) court/ tribunal/agency where litigation is filed c) brief details/developments of dispute/litigation; | Income Tax Department Bombay High Court (Pending for admission) The Company became aware of the appeals filed by Income Tax Department on July 8, 2026 through a communication received from its Advocate-on-Record in connection with other matters and from information available on the Hon'ble Bombay High Court's website. Further, formal intimation, and/or copies of the appeal papers from either the Hon'ble Bombay High Court or the Income Tax Department are still awaited. However, as the Income Tax Appellate Tribunal (ITAT) earlier decided the matter in favour of the Company by granting relief in respect of adjustments amounting to INR 210.77 crores, and the said order is now under appeal, the Company is making this disclosure based on the ITAT order and to the extent of the information presently available. Any further submissions or updates, as may be required, will be made upon receipt and review of the detailed appeal papers. |
| 2 | Expected financial implications, if any, due to compensation, penalty etc.; | Estimated tax impact of approx. INR 72.88 crores |
| 3 | Quantum of claims, if any; | Not applicable |



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| 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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