

CUMMINS INDIA LIMITED
Registered Office: Kothrud, Pune 411 038

Unaudited Financial results for the quarter ended June 30, 2007

Particulars	(Rs. in lacs)		
	Quarter ended June 30, 2007	Quarter ended June 30, 2006	Previous Accounting Year ended March 31, 2007 (Audited)
1. Net sales	54,234	39,145	184,078
2. Other income	2,315	1,625	8,534
3. Total income (1+2)	56,549	40,770	192,612
4. Total expenditure			
a. (Increase)/decrease in stock in trade	1,210	(473)	(2,367)
b. Consumption of raw material and components	36,379	25,660	123,339
c. Employee Cost	3,180	2,700	12,004
d. Other Expenditure	6,066	5,067	21,635
Total expenditure (a+b+c+d)	46,835	32,954	154,611
5. Interest	18	4	141
6. Depreciation	761	812	3,260
7. Profit before taxation for the period/year [3-(4+5+6)]	8,935	7,000	34,600
8. Provision for taxation			
a. Current	2,642	2,211	11,143
b. Deferred	(143)	(325)	(892)
c. Fringe benefit tax	34	36	144
9. Net profit after tax for the period/year (7-8)	6,402	5,078	24,205
10. Paid up equity share capital (Face Value Rs. 2 each)	3,960	3,960	3,960
11. Reserves excluding revaluation reserves (as per balancesheet of previous accounting year)			88,995
12. Basic and Diluted Earnings Per Share for the period / year (Rs.)	3.23	2.56	12.22
13. Exports and other foreign exchange earnings	18,476	14,019	61,974

SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

	(Rs. in lacs)		
	As at and for the quarter ended June 30, 2007	As at and for the quarter ended June 30, 2006	As at and for the year ended March 31, 2007 (Audited)
1. Segment Revenue :			
Engine Business	49,083	36,976	171,005
Others	5,575	2,531	15,058
Revenue from operations	54,658	39,507	186,063
2. Segment Results :			
Profit(+)/Loss(-) before interest and tax			
Engine Business	7,052	5,979	28,492
Others	807	87	1,685
Total	7,859	6,066	30,177
Less : Interest	18	4	141
Add : Unallocable income	1,094	938	4,564
Total Profit Before Tax	8,935	7,000	34,600
3. Capital Employed : (segment assets - segment liabilities)			
Engine Business	58,039	52,035	66,321
Others	3,884	2,504	2,588
Total	61,923	54,539	68,909

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, 7 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 reviewed by the Finance and audit Committee and taken on record by the Board of Directors at their meeting held on July 26, 2007. ' Limited review ' of the same has been completed by the Auditors of the company .

For Cummins India Limited

Pune
July 26, 2007

Anant J. Talaulicar
Chairman & Managing Director