



Ref: STEX/SECT/2026
September 29, 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 levying penalty by the Assessment Unit, Income Tax Department

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

Dear Sir/ Madam,

We wish to inform that, the Company has received an order passed by the Assessment Unit, Income Tax Department, levying penalty of Rs. 95,25,757/- under Section 270A of the Income Tax Act, 1961 for assessment year 2018-19.

The Company is in the process of evaluating appropriate legal remedies, including filing an appeal before the Appellate Authority.

Requisite details as required under Regulation 30 of Listing Regulations read with Clause 20 of Para A 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**.

This intimation is also being uploaded on the website of the Company at www.cumminsindia.com.

We request you to take this intimation on your record.

Thanking you.

Yours truly,

For Cummins India Limited

Vinaya
Abhijit Joshi

Digitally signed by
Vinaya Abhijit Joshi
Date: 2026.09.29
18:56:13 +05'30'

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 20 of Para A of Part A of Schedule III of Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are as under:

Sr. No.	Particulars	Information of such event(s)
1	Name of the authority	Assessment Unit (Faceless), Income Tax Department
2	Nature and details of the action(s) taken or order(s) passed	The Company has received an order passed by the Assessment Unit, Income Tax Department, levying penalty of Rs. 95,25,757/- under Section 270A of the Income Tax Act, 1961 for assessment year 2018-19. The Company is in the process of evaluating appropriate legal remedies, including filing an appeal before the Appellate Authority, as it believes that the order was passed without an adequate opportunity to present its submissions.
3	Date of receipt of direction or order, including any ad-interim orders, or any other communication from the authority	September 29, 2026
4	Details of the violation(s) / contravention(s) committed or alleged to be committed	The penalty has been imposed solely on account of an underlying adjustment made during the assessment proceedings.
5	Impact of financial, operation or other activities of the Listed entity, quantifiable in monetary terms to the extent possible	The penalty levied neither have any material impact on the financials of the Company nor have any impact on operational or other activity of the Company.
6	Reason for delay in intimation of receipt of Order	Not applicable

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