Notes

1. Disclosure of Assets & Liabilities as per clause 41(1)(ea) of the Listing Agreement for the year half year ended Sep 30,2011

Statement of Assets and Liabilities

(Rs. in Lacs)

Sr. No.	Particulars	As at Sep. 30, 2011 (Unaudited)	As at Sep. 30, 2010 (Unaudited)	As at March 31, 2011 (Audited)
1	**Shareholders' funds:**			
	a) Capital	5,544	3,960	3,960
	b) Reserves and surplus	205,659	182,952	176,667
2	Loan funds			
	a) Secured Loans	1,343	501	1,826
	b) Unsecured Loans	-	1	-
	Total (1 +2)	**212,546**	**187,414**	**182,453**
3	Fixed assets	49,840	35,018	44,107
4	Investments	56,442	79,009	72,545
5	Deferred tax assets	2,089	2,482	1,874
6	**Current assets, loans and advances**			
	a) Inventories	58,408	50,062	51,896
	b) Sundry debtors	74,227	68,657	71,816
	c) Cash and Bank balances	19,310	8,341	10,372
	d) Other current assets	1,571	1,077	985
	e) Loans and advances	36,127	27,220	32,971
7	**Less: Current liabilities and provisions**			
	a) Liabilities	68,811	70,327	71,088
	b) Provisions	16,657	14,125	33,025
8	**Net Current assets (6 - 7)**	**104,175**	**70,905**	**63,927**
	Total (3 + 4 + 5 + 8)	**212,546**	**187,414**	**182,453**

2 Exceptional item of Rs. 5,144 Lacs represents profit realised on divestment of the company's entire shareholding in Cummins Exhaust India Limited.

3 The Company has issued Bonus shares in the ratio of 2:5 pursuant to approval by the members at the Extra Ordinary General Meeting held on September 9, 2011. Accordingly, Basic and Diluted Earnings Per Share (EPS) have been restated for all the corresponding periods to give effect to the said issue of Bonus shares, in accordance with Accounting Standard (AS) 20 "Earnings Per Share" notified under Section 211(3C) of the Companies Act, 1956.

4 Previous period('s) / year('s) figures have been re-grouped wherever necessary.

5 At the beginning of the quarter, no investor complaint was pending. During the quarter, 6 complaints were received. The Company has resolved the same and no complaint was pending at the end of the quarter.

6 The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 10, 2011. The results have been subjected to a 'Limited Review' by the Auditors of the Company

For Cummins India Limited

Mumbai
November 10, 2011

Anant J. Talaulicar
Chairman & Managing Director