

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Particulars	(Rs. in Lacs)				
	As at and for the quarter ended Dec. 31, 2010 (Unaudited)	As at and for the quarter ended Dec. 31, 2009 (Unaudited)	As at and for nine months ended Dec. 31, 2010 (Unaudited)	As at and for nine months ended Dec. 31, 2009 (Unaudited)	As at and for the year ended March 31, 2010 (Audited)
1. Segment Revenue :					
Engine Business	87,476	75,950	270,861	188,410	259,140
Others	8,359	6,543	22,727	18,321	25,347
Revenue from operations	95,835	82,493	293,588	206,731	284,487
2. Segment Results :					
Profit(+)/Loss(-) before interest and tax					
Engine Business	14,077	15,489	47,258	32,892	45,228
Others	2,977	2,731	9,408	6,548	9,328
Total	17,054	18,220	56,666	39,440	54,556
Less : Interest	31	35	113	171	205
Add : Unallocable income	1,026	2,057	4,042	5,364	6,740
Total Profit Before Tax	18,049	20,242	60,595	44,633	61,091
3. Capital Employed : (segment assets - segment liabilities)					
Engine Business	108,358	90,720	108,358	90,720	90,334
Others	4,862	1,984	4,862	1,984	3,397
Total	113,220	92,704	113,220	92,704	93,731

Notes:

- 1 **The Board of Directors of the Company have declared an interim dividend of Rs. 7 per equity share on 198,000,000 shares of Rs. 2/- each fully paid up for the financial year 2010-11.**
- 2 **Tax Expense for the quarter ended December 31, 2010 is net of provision in respect of earlier years written back Rs. 884 lacs (previous quarter ended December 31,2009 Rs. 654 Lacs)**
- 3 **The Company has decided to divest its 50% stake in Cummins Exhaust India Limited. The sale is expected to be completed by 31st March 2011**
- 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, 4 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 February 3, 2011. The results have been subjected to a 'Limited Review' by the Auditors of the Company .**

For Cummins India Limited

Mumbai
February 3, 2011

Anant J. Talaulicar
Chairman & Managing Director