



Ref: SEC/STEX/2016
February 2, 2016

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No. C/1, G Block,
Bandra – Kurla Complex
Bandra (East)
Mumbai 400 051

Subject: Unaudited financial results and Limited Review report for the quarter ended December 31, 2015 and declaration of interim dividend for F.Y. 2015-2016

Dear Sir/Madam,

I. Unaudited Results / Limited Review Report:

In terms of Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing a copy of the unaudited financial results for the quarter ended December 31, 2015. The Board of Directors have approved the above results at their meeting held on February 2, 2016. We are also enclosing a copy of 'Limited Review' report given by the Auditors of the Company for the said results.

II. Interim Dividend:

We wish to inform you that the Board of Directors have declared an interim dividend of Rs. 5/- per equity share on 277,200,000 equity shares of Rs. 2/- each for the Financial Year 2015-16. The dividend warrants for the said interim dividend will be dispatched by February 29, 2016 and the dividend will be paid on March 1, 2016.



In terms of Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are providing the details of "Record Date" for the above-mentioned interim dividend for the Financial Year 2015-16 as follows:

Security Code	Type of Security	Record Date	Purpose
CUMMINSIND	Equity Shares of the face value Rs.2/- each fully paid.	February 13, 2016	For payment of interim dividend of Rs. 5/- per equity share on 277,200,000 equity shares of Rs. 2/- each.

Kindly take this submission on your record.

Thanking you, we are,

Yours truly,
For Cummins India Limited,


K. Venkata Ramana
Group Vice President – Legal & Company Secretary

Encl : As above.

CUMMINS INDIA LIMITED

Registered Office: Cummins India Office Campus, Tower A, 5th Floor, Survey No. 21, Balewadi, Pune 411045, Maharashtra, India

[CIN : L29112PN1962PLC012276], Telephone : 020 67067000, Fax : 020 67067015,

Email : cil.investors@notes.cummins.com, Website : www.cumminsindia.com

Unaudited Financial results for the quarter and nine months ended December 31, 2015

Particulars	Quarter ended Dec. 31, 2015	Quarter ended Sep. 30, 2015	Quarter ended Dec. 31, 2014	Nine months ended Dec. 31, 2015	Nine months ended Dec. 31, 2014	Accounting Year ended March 31, 2015
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
PART I						
1 Income from Operations						
a. Net sales/Income from operations (Net of excise duty)	111,560	116,686	105,694	356,494	320,678	432,110
b. Other Operating Income	3,128	3,086	2,615	9,397	6,551	8,470
Total Income from Operations (net)	114,688	119,772	108,309	365,891	327,229	440,580
2 Expenses						
(a) Cost of Materials Consumed	62,507	71,225	63,707	212,114	192,101	265,796
(b) Purchases of Stock-in-trade	4,931	3,748	2,951	13,791	8,978	11,710
(c) Changes in Inventories of Finished Goods, work-in-progress and stock-in-trade	6,074	(278)	100	5,720	(419)	(5,259)
(d) Employee Benefits Expense	10,914	10,846	10,176	32,031	29,379	39,360
(e) Depreciation and Amortisation Expense	2,015	1,996	2,165	6,044	6,064	7,972
(f) Other Expenses	13,166	14,159	12,549	43,272	41,532	55,794
Total Expenses	99,607	101,696	91,648	312,972	277,635	375,373
3 Profit from Operations before Other income, Finance Costs and Exceptional Items (1 - 2)	15,081	18,076	16,661	52,919	49,594	65,207
4 Other Income (Note 2)	5,656	5,997	4,114	17,658	22,049	28,658
5 Profit from Ordinary activities before Finance Costs and Exceptional Items (3+4)	20,737	24,073	20,775	70,577	71,643	93,865
6 Finance Costs	21	21	24	64	101	126
7 Profit from Ordinary Activities after Finance Costs but before Exceptional Items (5-6)	20,716	24,052	20,751	70,513	71,542	93,739
8 Exceptional Items	-	-	-	-	-	-
9 Profit from Ordinary Activities before tax (7 + 8)	20,716	24,052	20,751	70,513	71,542	93,739
10 Tax expense	2,881	4,190	2,649	11,743	12,001	15,154
11 Net Profit from Ordinary Activities after tax (9- 10)	17,835	19,862	18,102	58,770	59,541	78,585
12 Extraordinary items	-	-	-	-	-	-
13 Net Profit for the period (11- 12)	17,835	19,862	18,102	58,770	59,541	78,585
14 Paid-up equity share capital (Face Value ₹ 2 each)	5,544	5,544	5,544	5,544	5,544	5,544
15 Reserves excluding Revaluation Reserves	-	-	-	-	-	283,108
16 Earnings Per Share						
a) Basic and Diluted EPS before Extraordinary items for the period / year (Not annualized) (₹)	6.43	7.17	6.53	21.20	21.48	28.35
b) Basic and Diluted EPS after Extraordinary items for the period / year (Not annualized) (₹)	6.43	7.17	6.53	21.20	21.48	28.35

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

2 Other Income for the nine months ended December 31, 2014 and year ended March 31, 2015 includes profit on sale of long term investments of ₹ 8,263 lacs, which is non - recurring.

3 The Company operates in one primary business segment i.e. "Engines".

4 The Company acquired balance 50% stake in Cummins SVAM Sales & Service Private Limited ('Cummins SVAM') from its JV partner for ₹ 600 Lacs on October 1, 2015. With effect from the said date, Cummins SVAM is a 100% subsidiary (renamed 'Cummins Sales and Service Private Limited') of the Company.

5 The Board of Directors of the Company at their meeting held on February 2, 2016, declared an interim dividend of ₹ 5/- per equity share on 277,200,000 shares of ₹ 2/- each fully paid up for the financial year 2015-16.

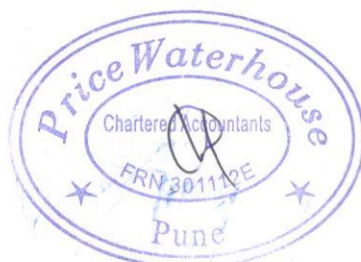
6 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 2, 2016. The results have been subjected to a 'Limited Review' by the Auditors of the Company.

For Cummins India Limited

AX Talaulicar

Anant J. Talaulicar
Chairman & Managing Director
DIN : 00031051

Baga, Goa
Date: February 2, 2016



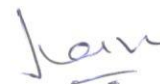
Price Waterhouse

Chartered Accountants

The Board of Directors
Cummins India Limited
Cummins India Office Campus, Tower A, 5th Floor,
Survey No. 21, Balewadi,
Pune - 411045

1. We have reviewed the statement of unaudited financial results (the "Statement") of Cummins India Limited (the "Company") for the quarter ended December 31, 2015. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Price Waterhouse
Firm Registration Number: 301112E
Chartered Accountants



Sharmila A. Karve
Partner
Membership Number: 43229

Baga, Goa
February 2, 2016

Price Waterhouse, 7th floor, Tower A - Wing 1, Business Bay, Airport Road, Yerwada, Pune - 411 006
T: +91 (20) 4100 4444, F: +91 (20) 4100 6161