March 31, 2025

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Crores)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
													In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Cummins India Limited	Ajay Patil	Chief Financial Officer	Remuneration		4.42	Approved			3.01	0.00	0.00										
2	Cummins India Limited	Ashwath Ram	Managing Director	Remuneration		7.18	Approved			5.62	0.00	0.00										
3	Cummins India Limited	Vinaya Joshi	Company Secretary	Remuneration		0.50	Approved			0.31	0.00	0.00										
4	Cummins India Limited	Shveta Arya	Managing Director	Remuneration		3.83	Approved			3.55	0.00	0.00										
5	Cummins India Limited	Prasad S Kulkarni	Interim Chief Financial Officer	Remuneration		0.28	Approved			0.28	0.00	0.00										
6	Cummins India Limited	Rekha	Independent Director	Any other transaction	Sitting fees and commission	0.22	Approved			0.12	0.00	0.00										
7	Cummins India Limited	Lira Goswami	Independent Director	Any other transaction	Sitting fees and commission	0.31	Approved			0.18	0.00	0.00										
8	Cummins India Limited	Nasser Munjee	Independent Director	Any other transaction	Sitting fees and commission	0.08	Approved			0.00	0.00	0.00										
9	Cummins India Limited	Rajeev Bakshi	Independent Director	Any other transaction	Sitting fees and commission	0.08	Approved			0.00	0.00	0.00										
10	Cummins India Limited	Rama Bijapurkar	Independent Director	Any other transaction	Sitting fees and commission	0.29	Approved			0.15	0.00	0.00										
11	Cummins India Limited	Sekhar Natarajan	Independent Director	Any other transaction	Sitting fees and commission	0.26	Approved			0.18	0.00	0.00										
12	Cummins India Limited	Farokh Subedar	Independent Director	Any other transaction	Sitting fees and commission	0.24	Approved			0.17	0.00	0.00										
13	Cummins India Limited	Cummins India Limited Officers Provident Fund	Entities with joint control or significant influence over entity	Any other transaction	Contribution Paid to Trust	18.51	Approved			9.13	0.00	0.00										

14	Cummins India Limited	Cummins Group Employees Superannuation Scheme	Entities with joint control or significant influence over entity	Any other transaction	Contribution Paid to Trust	20.68	Approved			10.14	0.00	0.00										
15	Cummins India Limited	Cummins Group Officers Gratuity Scheme	Entities with joint control or significant influence over entity	Any other transaction	Contribution Paid to Trust	37.54	Approved			0.00	0.00	0.00										
16	Cummins India Limited	Cummins India Foundation	Enterprise with common key management personnel	Any other transaction	Donation Paid	27.95	Approved			14.06	0.00	0.00										
17	Cummins India Limited	Cummins Generator Technologies India Private Limited	Associate	Dividend received		89.70	Approved			62.40	0.00	0.00										
18	Cummins India Limited	Valvoline Cummins Private Limited	Joint Venture	Dividend received		90.25	Approved			33.25	0.00	0.00										
19	Cummins India Limited	Cummins Inc.	Parent	Dividend paid		1,053.36	Approved			498.96	0.00	0.00										
20	Cummins India Limited	Tata Cummins Private Limited	Enterprise with common key management personnel	Purchase of goods or services		1,897.64	Approved			691.04	117.56	151.38										
21	Cummins India Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Purchase of goods or services		1,375.67	Approved			572.01	286.40	314.39										
22	Cummins India Limited	Cummins Inc.	Parent	Purchase of goods or services		475.44	Approved			167.66	96.05	224.83										
23	Cummins India Limited	Cummins Limited	Fellow Subsidiary	Purchase of goods or services		212.49	Approved			105.08	58.15	44.74										
24	Cummins India Limited	Cummins Generator Technologies India Private Limited	Associate	Purchase of goods or services		127.47	Approved			70.14	23.54	29.86										
25	Cummins India Limited	Cummins (China) Investment Co. Ltd.	Fellow Subsidiary	Purchase of goods or services		265.00	Approved			99.30	57.04	59.95										
26	Cummins India Limited	Cummins Power Generation Inc.	Fellow Subsidiary	Purchase of goods or services		168.36	Approved			58.84	62.06	52.16										
27	Cummins India Limited	Valvoline Cummins Private Limited	Joint Venture	Purchase of goods or services		65.00	Approved			29.77	10.82	11.90										
28	Cummins Sales and Service Private Limited	Valvoline Cummins Private Limited	Joint Venture of Holding Company	Purchase of goods or services		25.00	Approved			11.70	0.08	0.46										
29	Cummins India Limited	Chongqing Cummins Engine Co Ltd	Fellow Subsidiary	Purchase of goods or services		36.43	Approved			18.14	0.23	0.00										
30	Cummins India Limited	Cummins Asia Pacific Pte. Ltd.	Fellow Subsidiary	Purchase of goods or services		0.22	Approved			0.12	0.15	0.27										
31	Cummins India Limited	Cummins Brasil Ltda	Fellow Subsidiary	Purchase of goods or services		1.49	Approved			0.01	1.69	0.00										
32	Cummins India	Cummins Emission Solutions Inc.	Fellow Subsidiary	Purchase of goods or		34.76	Approved			32.79	1.12	0.82										

	Limited			services																		
33	Cummins India Limited	Cummins Engine (Shanghai) Trading & Services Co., Ltd.	Fellow Subsidiary	Purchase of goods or services		38.08	Approved			17.80	10.73	9.46										
34	Cummins India Limited	Cummins Fuel System (Wuhan) Co. Ltd.	Fellow Subsidiary	Purchase of goods or services		4.93	Approved			0.22	2.53	0.02										
35	Cummins India Limited	CUMMINS MAROC SARL	Fellow Subsidiary	Purchase of goods or services		0.04	Approved			0.04	0.00	0.04										
36	Cummins India Limited	Cummins Natural Gas Engines, Inc.	Fellow Subsidiary	Purchase of goods or services		0.03	Approved			0.03	1.02	1.03										
37	Cummins India Limited	Cummins NV	Fellow Subsidiary	Purchase of goods or services		7.12	Approved			5.98	0.83	1.59										
38	Cummins India Limited	Cummins Power Generation (China) Co. Ltd.	Fellow Subsidiary	Purchase of goods or services		0.01	Approved			0.01	0.00	0.01										
39	Cummins India Limited	Cummins South Pacific Pty Ltd	Fellow Subsidiary	Purchase of goods or services		0.10	Approved			0.10	0.03	0.16										
40	Cummins India Limited	Consolidated Diesel Company	Fellow Subsidiary	Purchase of goods or services		0.32	Approved			0.32	0.43	0.17										
41	Cummins India Limited	Cummins Middle East FZE	Fellow Subsidiary	Purchase of goods or services		0.50	Approved			0.12	0.00	0.09										
42	Cummins India Limited	Cummins Limited	Fellow Subsidiary	Sale of goods or services		939.10	Approved			443.55	78.28	130.82										
43	Cummins India Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Sale of goods or services		755.74	Approved			292.43	131.55	134.25										
44	Cummins India Limited	CMI Group Holdings Cooperatief U.A.	Fellow Subsidiary	Sale of goods or services		0.65	Approved			0.33	0.22	0.30										
45	Cummins India Limited	CMI TR Mtr Guc Sistemleri Satis Servis Ltd Sirketi	Fellow Subsidiary	Sale of goods or services		21.93	Approved			10.75	5.82	2.94										
46	Cummins India Limited	CUMMINS ARABIA FZCO	Fellow Subsidiary	Sale of goods or services		22.83	Approved			14.33	7.79	7.30										
47	Cummins India Limited	Cummins Asia Pacific Pte. Ltd.	Fellow Subsidiary	Sale of goods or services		21.77	Approved			11.33	3.49	3.37										
48	Cummins India Limited	Cummins Belgium NV	Fellow Subsidiary	Sale of goods or services		38.41	Approved			28.72	7.06	16.37										
49	Cummins India Limited	Cummins Brasil Ltda	Fellow Subsidiary	Sale of goods or services		14.47	Approved			5.57	3.38	0.89										
50	Cummins India Limited	CUMMINS C&G HOLDING LIMITED	Fellow Subsidiary	Sale of goods or services		8.82	Approved			4.77	2.73	0.00										
51	Cummins India Limited	Cummins Commercializadora S. de R.L. de C.V.	Fellow Subsidiary	Sale of goods or services		22.53	Approved			11.61	0.00	0.00										
52	Cummins India Limited	Cummins DKSH (Thailand) Limited	Fellow Subsidiary	Sale of goods or services		4.14	Approved			1.39	0.03	0.00										
53	Cummins India Limited	CUMMINS DKSH (VIETNAM) LLC	Fellow Subsidiary	Sale of goods or services		1.88	Approved			1.52	0.36	0.25										
54	Cummins India	Cummins Engine (Shanghai) Trading	Fellow Subsidiary	Sale of goods or services		0.09	Approved			0.06	0.13	0.13										

	Limited	& Services Co., Ltd.																				
55	Cummins India Limited	Cummins France SA	Fellow Subsidiary	Sale of goods or services		2.79	Approved			0.44	0.00	0.00										
56	Cummins India Limited	Cummins Ghana Limited	Fellow Subsidiary	Sale of goods or services		4.02	Approved			4.02	0.00	0.02										
57	Cummins India Limited	Cummins Italia SPA	Fellow Subsidiary	Sale of goods or services		1.94	Approved			0.84	1.14	0.03										
58	Cummins India Limited	Cummins Middle East FZE	Fellow Subsidiary	Sale of goods or services		5.60	Approved			5.22	0.01	0.01										
59	Cummins India Limited	Cummins Natural Gas Engines, Inc.	Fellow Subsidiary	Sale of goods or services		51.11	Approved			26.94	2.40	9.11										
60	Cummins India Limited	Cummins Norway AS	Fellow Subsidiary	Sale of goods or services		1.08	Approved			1.08	0.00	0.35										
61	Cummins India Limited	Cummins NV	Fellow Subsidiary	Sale of goods or services		46.01	Approved			12.02	2.12	4.40										
62	Cummins India Limited	Cummins Power Generation (China) Co. Ltd.	Fellow Subsidiary	Sale of goods or services		0.15	Approved			0.15	0.00	0.20										
63	Cummins India Limited	Cummins Power Generation Inc.	Fellow Subsidiary	Sale of goods or services		15.52	Approved			0.40	0.45	0.00										
64	Cummins India Limited	Cummins Qatar LLC	Fellow Subsidiary	Sale of goods or services		12.04	Approved			8.89	2.04	3.46										
65	Cummins India Limited	Cummins Romania SRL	Fellow Subsidiary	Sale of goods or services		35.97	Approved			27.43	6.23	17.65										
66	Cummins India Limited	Cummins Sales and Service Philippines Inc.	Fellow Subsidiary	Sale of goods or services		2.60	Approved			0.31	2.17	0.06										
67	Cummins India Limited	Cummins Sales and Service Sdn. Bhd.	Fellow Subsidiary	Sale of goods or services		0.62	Approved			0.25	0.00	0.00										
68	Cummins India Limited	Cummins Sales and Service Singapore Pte Ltd	Fellow Subsidiary	Sale of goods or services		0.31	Approved			0.31	0.01	0.01										
69	Cummins India Limited	Cummins Saudi Arabia LLC	Fellow Subsidiary	Sale of goods or services		21.32	Approved			3.60	14.15	1.10										
70	Cummins India Limited	Cummins South Africa (Pty.) Ltd.	Fellow Subsidiary	Sale of goods or services		1.54	Approved			0.57	0.18	0.00										
71	Cummins India Limited	Cummins South Pacific Pty Ltd	Fellow Subsidiary	Sale of goods or services		90.10	Approved			47.44	7.35	9.33										
72	Cummins India Limited	Cummins Spain SL	Fellow Subsidiary	Sale of goods or services		8.46	Approved			4.26	3.39	5.65										
73	Cummins India Limited	Cummins Vendas e Servicos de Motores e Geradores Ltda.	Fellow Subsidiary	Sale of goods or services		3.47	Approved			2.23	0.52	0.00										
74	Cummins India Limited	Cummins West Africa Limited	Fellow Subsidiary	Sale of goods or services		3.64	Approved			3.64	0.00	3.08										
75	Cummins India Limited	Cummins Zambia Ltd.	Fellow Subsidiary	Sale of goods or services		2.63	Approved			2.63	0.00	2.63										

76	Cummins India Limited	Distribuidora Cummins Centroamerica Costa Rica, S.de R.L.	Fellow Subsidiary	Sale of goods or services		4.00	Approved			2.60	0.00	0.00										
77	Cummins India Limited	Distribuidora Cummins Centroamerica Honduras, S.de R.L.	Fellow Subsidiary	Sale of goods or services		10.98	Approved			3.30	1.93	0.00										
78	Cummins India Limited	Distribuidora Cummins S.A.	Fellow Subsidiary	Sale of goods or services		0.41	Approved			0.41	0.00	0.00										
79	Cummins India Limited	Taiwan Cummins Sales & Services Co. Ltd.	Fellow Subsidiary	Sale of goods or services		2.10	Approved			0.77	0.00	0.00										
80	Cummins India Limited	Tata Cummins Private Limited	Enterprise with common key management personnel	Sale of goods or services		40.53	Approved			9.26	8.01	12.56										
81	Cummins India Limited	Cummins Inc.	Parent	Sale of goods or services		196.88	Approved			57.53	16.81	20.87										
82	Cummins India Limited	Cummins Inc.	Parent	Purchase of fixed assets		70.00	Approved			1.51	87.66	17.39										
83	Cummins India Limited	Cummins Limited	Fellow Subsidiary	Purchase of fixed assets		47.00	Approved			4.19	0.00	0.00										
84	Cummins India Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Purchase of fixed assets		10.60	Approved			3.73	0.00	0.00										
85	Cummins India Limited	Valvoline Cummins Private Limited	Joint Venture	Purchase of fixed assets		0.01	Approved			0.00	0.00	0.00										
86	Cummins India Limited	Cummins Power Solutions India Private Limited	Fellow Subsidiary	Sale of fixed assets		10.00	Approved			8.11	0.00	5.16										
87	Cummins India Limited	Valvoline Cummins Private Limited	Joint Venture	Sale of goods or services		70.25	Approved			33.31	37.23	18.24										
88	Cummins India Limited	Cummins Generator Technologies India Private Limited	Associate	Sale of goods or services		4.60	Approved			1.05	6.05	7.43										
89	Cummins India Limited	Cummins Power Solutions India Private Limited	Fellow Subsidiary	Sale of goods or services		5.00	Approved			0.83	0.20	1.55										
90	Cummins India Limited	TCPL Green Energy Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		5.00	Approved			2.74	0.02	3.13										
91	Cummins India Limited	Cummins PowerTech India Private Limited	Fellow Subsidiary	Sale of goods or services		1.00	Approved			0.03	0.00	0.03										
92	Cummins India Limited	Hydrogenics Europe N.V.	Fellow Subsidiary	Sale of goods or services		1.00	Approved			0.08	0.41	0.08										
93	Cummins India Limited	Cummins Africa Middle East (Pty) Ltd.	Fellow Subsidiary	Purchase of goods or services		10.00	Approved			6.68	1.54	6.48										
94	Cummins India Limited	Cummins Inc.	Parent	Any other transaction	Royalty	137.50	Approved			37.22	52.60	62.79										
95	Cummins India Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Paid	183.68	Approved			72.37	1.04	0.00										

96	Cummins India Limited	Cummins Inc.	Parent	Any other transaction	Reimbursements Paid	27.60	Approved			9.78	0.00	1.14										
97	Cummins India Limited	Cummins Generator Technologies India Private Limited	Associate	Any other transaction	Reimbursements Paid	2.00	Approved			0.49	0.00	0.00										
98	Cummins India Limited	Cummins Power Solutions India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Paid	2.00	Approved			0.93	0.00	0.00										
99	Cummins India Limited	Tata Cummins Private Limited	Enterprise with common key management personnel	Any other transaction	Reimbursements Paid	8.00	Approved			0.28	3.63	0.00										
100	Cummins India Limited	Cummins Limited	Fellow Subsidiary	Any other transaction	Reimbursements Paid	10.00	Approved			3.25	0.00	0.00										
101	Cummins India Limited	Cummins Power Generation Inc.	Fellow Subsidiary	Any other transaction	Reimbursements Paid	5.00	Approved			2.11	0.00	0.00										
102	Cummins India Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	167.85	Approved			51.81	0.00	0.00										
103	Cummins India Limited	Cummins Generator Technologies India Private Limited	Associate	Any other transaction	Reimbursements Received	21.85	Approved			9.83	0.03	0.00										
104	Cummins India Limited	Cummins Power Solutions India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	3.00	Approved			(1.03)	0.00	0.00										
105	Cummins India Limited	Tata Cummins Private Limited	Enterprise with common key management personnel	Any other transaction	Reimbursements Received	38.72	Approved			9.29	2.94	4.55										
106	Cummins India Limited	Cummins Inc.	Parent	Any other transaction	Reimbursements Received	31.65	Approved			12.08	3.38	8.42										
107	Cummins India Limited	Cummins India Foundation	Enterprise with common key management personnel	Any other transaction	Reimbursements Received	5.00	Approved			2.15	0.00	0.00										
108	Cummins India Limited	Cummins Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	4.25	Approved			0.35	0.00	0.00										
109	Cummins India Limited	Cummins Power Generation Inc.	Fellow Subsidiary	Any other transaction	Reimbursements Received	1.00	Approved			0.09	0.00	0.00										
110	Cummins India Limited	Cummins Power Generation Limited UK	Fellow Subsidiary	Any other transaction	Reimbursements Received	2.00	Approved			(1.47)	0.00	0.00										
111	Cummins India Limited	Hydrogenics Europe N.V.	Fellow Subsidiary	Any other transaction	Reimbursements Received	1.00	Approved			0.07	0.00	0.08										
112	Cummins India Limited	Valvoline Cummins Private Limited	Joint Venture	Any other transaction	Reimbursements Received	1.00	Approved			0.07	0.24	0.00										
113	Cummins India Limited	AxleTech India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	1.00	Approved			0.01	0.00	0.00										
114	Cummins India Limited	Meritor Commercial Vehicle Systems India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	1.00	Approved			0.03	0.00	0.00										

115	Cummins India Limited	Meritor HVS (India) Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	1.00	Approved			0.01	0.00	0.01									
116	Cummins India Limited	TCPL Green Energy Solutions Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	1.00	Approved			0.00	0.00	0.01									
117	Cummins India Limited	Cummins Inc.	Parent	Any other transaction	Equity Contribution from Parent	15.23	Approved			7.71	0.00	0.00									
118	Cummins India Limited	Cummins Japan Limited	Fellow Subsidiary	Purchase of goods or services		(0.17)	Approved			(0.17)	0.00	0.00									
119	Cummins India Limited	Cummins Sales and Service Private Limited	Wholly Owned Subsidiary	Purchase of goods or services		43.66	Approved			36.36	0.00	0.00									
120	Cummins India Limited	Cummins Sales and Service Private Limited	Wholly Owned Subsidiary	Sale of goods or services		138.64	Approved			108.07	0.00	0.00									
121	Cummins India Limited	Cummins Sales and Service Private Limited	Wholly Owned Subsidiary	Any other transaction	Reimbursements Paid	5.96	Approved			5.14	0.00	0.00									
122	Cummins India Limited	Cummins Sales and Service Private Limited	Wholly Owned Subsidiary	Any other transaction	Reimbursements Received	3.00	Approved			2.47	0.00	0.00									
123	Cummins Sales and Service Private Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Sale of goods or services			Not Applicable			0.37	0.01	0.22									
124	Cummins Sales and Service Private Limited	Cummins Inc.	Ultimate Holding Company	Purchase of fixed assets			Not Applicable			0.02	0.00	0.00									
125	Cummins Sales and Service Private Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Purchase of goods or services			Not Applicable			0.03	0.00	0.01									
126	Cummins India Limited	Cummins Africa Middle East (Pty) Ltd.	Fellow Subsidiary	Purchase of goods or services			Approved			0.00	0.00	1.28									
127	Cummins India Limited	Cummins Deutschland GmbH	Fellow Subsidiary	Purchase of goods or services			Approved			0.00	0.02	0.02									
128	Cummins India Limited	Cummins South Africa (Pty.) Ltd.	Fellow Subsidiary	Purchase of goods or services			Approved			0.00	0.04	0.04									
129	Cummins India Limited	Cummins West Africa Limited	Fellow Subsidiary	Purchase of goods or services			Approved			0.00	0.87	0.69									
130	Cummins India Limited	Cummins Comercializadora S. De R.L. De C.V.	Fellow Subsidiary	Purchase of goods or services			Approved			0.00	0.00	0.00									
131	Cummins India Limited	Cummins Power Generation Limited UK	Fellow Subsidiary	Purchase of goods or services			Approved			0.00	10.67	10.88									
132	Cummins India Limited	Cummins Power Solutions India Private Limited	Fellow Subsidiary	Purchase of goods or services			Approved			0.00	0.00	0.91									
133	Cummins India Limited	Cummins Westport Inc.	Fellow Subsidiary	Sale of goods or services			Approved			0.00	0.04	0.04									
134	Cummins India Limited	Distribuidora Cummins Centroamerica Guatemala Ltda.	Fellow Subsidiary	Sale of goods or services			Approved			0.00	0.03	0.03									

135	Cummins India Limited	Cummins (China) Investment Co. Ltd.	Fellow Subsidiary	Sale of goods or services			Approved			0.00	0.00	0.00										
136	Cummins India Limited	Komatsu Cummins Chile Ltda.	Fellow Subsidiary	Sale of goods or services			Approved			0.00	16.24	15.38										
137	Cummins India Limited	Cummins Comercializadora S. De R.L. De C.V.	Fellow Subsidiary	Sale of goods or services			Approved			0.00	0.03	0.03										
138	Cummins India Limited	Meritor Commercial Vehicle Systems India Private Limited	Fellow Subsidiary	Sale of goods or services			Approved			0.00	0.00	0.03										
139	Cummins India Limited	AxleTech India Private Limited	Fellow Subsidiary	Sale of goods or services			Approved			0.00	0.00	0.01										
140	Cummins India Limited	CUMMINS C&G HOLDINGS LIMITED	Fellow Subsidiary	Sale of goods or services			Approved			0.00	0.00	2.17										
141	Cummins India Limited	CUMMINS C&G LIMITED	Fellow Subsidiary	Sale of goods or services			Approved			0.00	0.00	0.49										
142	Cummins India Limited	Cummins (Xiangyang) Eng Remanfg Co. Ltd.	Fellow Subsidiary	Sale of goods or services			Approved			0.00	0.00	0.00										
143	Cummins India Limited	Cummins Japan Limited	Fellow Subsidiary	Sale of goods or services			Approved			0.00	0.01	0.01										
144	Cummins India Limited	Cummins Kuwait Electrical Tools and Equipment Trading and Cont.	Fellow Subsidiary	Sale of goods or services			Approved			0.00	5.65	11.86										
145	Cummins India Limited	Cummins Sales and Service Philippines Inc.	Fellow Subsidiary	Purchase of goods or services			Approved			0.00	(0.04)	(0.04)										
146	Cummins India Limited	Cummins Sales and Service Korea Co. Ltd.	Fellow Subsidiary	Purchase of goods or services			Approved			0.00	(0.01)	(0.01)										
147	Cummins India Limited	Cummins East Asia Research and Development Company Ltd.	Fellow Subsidiary	Sale of goods or services			Approved			0.00	(0.02)	(0.02)										
									Total value of transaction during the reporting period	4,007.61												