September 30, 2025

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

Amount in (Crores)

													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.									
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		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	Shveta Arya	Managing Director	Remuneration		1.80	Approved			1.80	0.00	0.00										
2	Cummins India Limited	Soma D Ghosh	Chief Financial Officer	Remuneration		0.59	Approved			0.59	0.00	0.00										
3	Cummins India Limited	Prasad S Kulkarni	Interim Chief Financial Officer	Remuneration		0.25	Approved			0.25	0.00	0.00										
4	Cummins India Limited	Vinaya Joshi	Company Secretary	Remuneration		0.25	Approved			0.25	0.00	0.00										
5	Cummins India Limited	Rekha	Independent Director	Any other transaction	Sitting fees and commission	0.13	Approved			0.13	0.00	0.00										
6	Cummins India Limited	Lira Goswami	Independent Director	Any other transaction	Sitting fees and commission	0.13	Approved			0.13	0.00	0.00										
7	Cummins India Limited	Vibha Paul Rishi	Independent Director	Any other transaction	Sitting fees and commission	0.02	Approved			0.02	0.00	0.00										
8	Cummins India Limited	Rama Bijapurkar	Independent Director	Any other transaction	Sitting fees and commission	0.06	Approved			0.06	0.00	0.00										
9	Cummins India Limited	Sekhar Natarajan	Independent Director	Any other transaction	Sitting fees and commission	0.13	Approved			0.13	0.00	0.00										
10	Cummins India Limited	Farokh Subedar	Independent Director	Any other transaction	Sitting fees and commission	0.13	Approved			0.13	0.00	0.00										
11	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	10.29	Approved			10.29	0.00	0.00										
12	Cummins India Limited	Cummins Group Employees Superannuation Scheme	Entities with joint control or significant influence over entity	Any other transaction	Contribution Paid to Trust	9.68	Approved			9.68	0.00	0.00										
13	Cummins India Limited	Cummins Group Officers Gratuity Scheme	Entities with joint control or significant	Any other transaction	Contribution Paid to Trust	36.62	Approved			36.62	0.00	0.00										

			influence over entity																				
14	Cummins India Limited	Cummins India Foundation	Enterprise with common key management personnel	Any other transaction	Donation Paid	18.55	Approved			18.55	0.00	0.00											
15	Cummins India Limited	Cummins Generator Technologies India Private Limited	Associate	Dividend received		54.60	Approved			54.60	0.00	0.00											
16	Cummins India Limited	Valvoline Cummins Private Limited	Joint Venture	Dividend received		38.00	Approved			38.00	0.00	0.00											
17	Cummins India Limited	Cummins Inc.	Parent	Dividend paid		928.62	Approved			928.62	0.00	0.00											
18	Cummins India Limited	Cummins Inc.	Parent	Any other transaction	Equity Contribution from Parent	8.04	Approved			8.04	0.00	0.00											
19	Cummins India Limited	Tata Cummins Private Limited	Enterprise with common key management personnel	Purchase of goods or services		1,911.30	Approved			733.77	151.38	112.22											
20	Cummins India Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Purchase of goods or services		1,618.25	Approved			634.59	314.40	312.08											
21	Cummins India Limited	Cummins Inc.	Parent	Purchase of goods or services		445.02	Approved			209.70	224.83	388.97											
22	Cummins India Limited	Cummins Limited	Fellow Subsidiary	Purchase of goods or services		319.69	Approved			174.29	44.74	63.98											
23	Cummins India Limited	Cummins (China) Investment Co. Ltd.	Fellow Subsidiary	Purchase of goods or services		437.00	Approved			112.69	59.95	42.13											
24	Cummins India Limited	Cummins Power Generation Inc.	Fellow Subsidiary	Purchase of goods or services		382.49	Approved			86.91	52.16	12.82											
25	Cummins India Limited	Cummins Generator Technologies India Private Limited	Associate	Purchase of goods or services		171.80	Approved			70.05	29.86	27.22											
26	Cummins India Limited	Valvoline Cummins Private Limited	Joint Venture	Purchase of goods or services		96.00	Approved			36.40	11.90	12.51											
27	Cummins India Limited	Chongqing Cummins Engine Co. Ltd.	Fellow Subsidiary	Purchase of goods or services		58.73	Approved			27.59	0.00	5.57											
28	Cummins India Limited	Cummins Engine (Shanghai) Trading & Services Co., Ltd.	Fellow Subsidiary	Purchase of goods or services		66.06	Approved			15.73	9.46	12.55											
29	Cummins India Limited	Cummins NV	Fellow Subsidiary	Purchase of goods or services		29.12	Approved			8.01	1.59	2.18											
30	Cummins India Limited	Cummins Africa Middle East (Pty) Ltd.	Fellow Subsidiary	Purchase of goods or services		10.00	Approved			4.11	6.48	8.88											
31	Cummins India Limited	Cummins Emission Solutions Inc.	Fellow Subsidiary	Purchase of goods or services		4.00	Approved			1.08	0.82	1.11											
32	Cummins India Limited	Cummins Sales and Service Philippines Inc.	Fellow Subsidiary	Purchase of goods or services		2.00	Approved			0.37	(0.04)	0.34											
33	Cummins India Limited	Cummins South Pacific Pty Ltd	Fellow Subsidiary	Purchase of goods or services		5.52	Approved			0.19	0.16	0.15											

34	Cummins India Limited	Cummins Japan Limited	Fellow Subsidiary	Purchase of goods or services		1.00	Approved			0.15	(0.02)	(0.02)											
35	Cummins India Limited	Cummins Asia Pacific Pte. Ltd.	Fellow Subsidiary	Purchase of goods or services		9.86	Approved			0.11	0.27	0.14											
36	Cummins India Limited	Cummins Brasil Ltda	Fellow Subsidiary	Purchase of goods or services		2.66	Approved			0.00	0.00	0.00											
37	Cummins India Limited	Cummins Fuel System (Wuhan) Co. Ltd.	Fellow Subsidiary	Purchase of goods or services		8.00	Approved			0.00	0.02	0.02											
38	Cummins India Limited	CUMMINS MAROC SARL	Fellow Subsidiary	Purchase of goods or services		0.00	Approved			0.00	0.04	0.04											
39	Cummins India Limited	Cummins Natural Gas Engines, Inc.	Fellow Subsidiary	Purchase of goods or services		0.00	Approved			0.00	1.03	1.07											
40	Cummins India Limited	Cummins Power Generation (China) Co. Ltd.	Fellow Subsidiary	Purchase of goods or services		0.00	Approved			0.00	0.01	0.01											
41	Cummins India Limited	Consolidated Diesel Company	Fellow Subsidiary	Purchase of goods or services		1.37	Approved			0.00	0.17	0.17											
42	Cummins India Limited	Cummins Middle East FZE	Fellow Subsidiary	Purchase of goods or services		0.50	Approved			0.00	0.09	(0.03)											
43	Cummins India Limited	Cummins Deutschland GmbH	Fellow Subsidiary	Purchase of goods or services		0.00	Approved			0.00	0.02	0.02											
44	Cummins India Limited	Cummins South Africa (Pty.) Ltd.	Fellow Subsidiary	Purchase of goods or services		1.51	Approved			0.00	0.04	0.04											
45	Cummins India Limited	Cummins Power Generation Limited UK	Fellow Subsidiary	Purchase of goods or services		0.00	Approved			0.00	10.88	0.63											
46	Cummins India Limited	Cummins Sales and Service Korea Co. Ltd.	Fellow Subsidiary	Purchase of goods or services		0.30	Approved			0.00	(0.01)	(0.01)											
47	Cummins India Limited	Cummins Spain SL	Fellow Subsidiary	Purchase of goods or services		0.00	Approved			0.00	0.00	0.98											
48	Cummins India Limited	Cummins Saudi Arabia LLC	Fellow Subsidiary	Purchase of goods or services		0.00	Approved			0.00	0.00	0.76											
49	Cummins India Limited	CUMMINS ARABIA FZCO	Fellow Subsidiary	Purchase of goods or services		0.00	Approved			0.00	0.00	0.99											
50	Cummins India Limited	Cummins Kuwait Electrical Tools and Equipment Trading and Cont.	Fellow Subsidiary	Purchase of goods or services		0.00	Approved			0.00	0.00	0.91											
51	Cummins India Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Sale of goods or services		897.88	Approved			346.43	134.25	149.64											
52	Cummins India Limited	Cummins Limited	Fellow Subsidiary	Sale of goods or services		1,178.64	Approved			542.18	130.82	99.74											
53	Cummins India Limited	Cummins Inc.	Parent	Sale of goods or services		213.40	Approved			50.73	20.87	20.20											
54	Cummins India Limited	Valvoline Cummins Private Limited	Joint Venture	Sale of goods or services		77.25	Approved			38.57	18.24	42.10											
55	Cummins India Limited	Cummins Natural Gas Engines, Inc.	Fellow Subsidiary	Sale of goods or services		71.67	Approved			35.69	9.11	8.17											
56	Cummins India	Cummins South Pacific Pty Ltd	Fellow Subsidiary	Sale of goods or services		91.14	Approved			32.65	9.33	9.12											

	Limited																						
57	Cummins India Limited	Cummins Romania SRL	Fellow Subsidiary	Sale of goods or services		50.73	Approved			30.85	17.65	18.51											
58	Cummins India Limited	Cummins Belgium NV	Fellow Subsidiary	Sale of goods or services		58.24	Approved			25.21	16.37	12.99											
59	Cummins India Limited	Cummins Saudi Arabia LLC	Fellow Subsidiary	Sale of goods or services		55.10	Approved			23.00	1.10	11.89											
60	Cummins India Limited	CUMMINS ARABIA FZCO	Fellow Subsidiary	Sale of goods or services		74.41	Approved			21.11	7.30	15.31											
61	Cummins India Limited	Cummins Qatar LLC	Fellow Subsidiary	Sale of goods or services		17.92	Approved			14.12	3.46	0.00											Textual Information(1)
62	Cummins India Limited	Cummins NV	Fellow Subsidiary	Sale of goods or services		45.41	Approved			13.36	4.40	2.88											
63	Cummins India Limited	Cummins Kuwait Electrical Tools and Equipment Trading and Cont.	Fellow Subsidiary	Sale of goods or services		3.00	Approved	9.70	06-11-2025	12.70	11.86	1.75											
64	Cummins India Limited	Cummins Asia Pacific Pte. Ltd.	Fellow Subsidiary	Sale of goods or services		33.02	Approved			9.93	3.37	1.75											
65	Cummins India Limited	CMI TR Mtr Guc Sistemleri Satis Servis Ltd Sirketi	Fellow Subsidiary	Sale of goods or services		27.00	Approved			9.48	2.94	1.95											
66	Cummins India Limited	Tata Cummins Private Limited	Enterprise with common key management personnel	Sale of goods or services		39.57	Approved			9.33	12.56	9.54											
67	Cummins India Limited	Cummins Brasil Ltda	Fellow Subsidiary	Sale of goods or services		23.84	Approved			9.27	0.89	0.94											
68	Cummins India Limited	Cummins Spain SL	Fellow Subsidiary	Sale of goods or services		11.61	Approved			8.42	5.65	5.40											
69	Cummins India Limited	Cummins DKSH (Thailand) Limited	Fellow Subsidiary	Sale of goods or services		8.52	Approved			3.86	0.00	0.45											
70	Cummins India Limited	Distribuidora Cummins Centroamerica Honduras, S.de R.L.	Fellow Subsidiary	Sale of goods or services		19.00	Approved			3.22	0.00	1.05											
71	Cummins India Limited	Cummins South Africa (Pty.) Ltd.	Fellow Subsidiary	Sale of goods or services		5.34	Approved			3.14	0.00	1.95											
72	Cummins India Limited	Cummins West Africa Limited	Fellow Subsidiary	Sale of goods or services		0.75	Approved	2.37	06-11-2025	3.12	3.08	(3.10)											
73	Cummins India Limited	CUMMINS C&G HOLDINGS LIMITED	Fellow Subsidiary	Sale of goods or services		12.00	Approved			3.02	2.17	4.01											
74	Cummins India Limited	Cummins Ghana Limited	Fellow Subsidiary	Sale of goods or services		7.78	Approved			2.53	0.02	0.81											
75	Cummins India Limited	Cummins Sales and Service Philippines Inc.	Fellow Subsidiary	Sale of goods or services		5.31	Approved			2.13	0.06	0.94											
76	Cummins India Limited	Cummins Italia SPA	Fellow Subsidiary	Sale of goods or services		3.00	Approved			1.99	0.03	1.85											
77	Cummins India Limited	Taiwan Cummins Sales & Services Co. Ltd.	Fellow Subsidiary	Sale of goods or services		5.20	Approved			1.67	0.00	0.52											

78	Cummins India Limited	Distribuidora Cummins Centroamerica Costa Rica, S.de R.L.	Fellow Subsidiary	Sale of goods or services		7.00	Approved			1.65	0.00	1.05										
79	Cummins India Limited	Cummins France SA	Fellow Subsidiary	Sale of goods or services		6.00	Approved			1.60	0.00	0.14										
80	Cummins India Limited	Cummins Power Solutions India Private Limited	Fellow Subsidiary	Sale of goods or services		10.00	Approved			1.33	1.55	1.18										
81	Cummins India Limited	Cummins Generator Technologies India Private Limited	Associate	Sale of goods or services		3.65	Approved			1.25	7.43	8.94										
82	Cummins India Limited	CUMMINS DKSH (VIETNAM) LLC	Fellow Subsidiary	Sale of goods or services		3.00	Approved			1.21	0.25	0.47										
83	Cummins India Limited	TCPL Green Energy Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		5.25	Approved			1.14	3.13	0.67										
84	Cummins India Limited	Cummins Norway AS	Fellow Subsidiary	Sale of goods or services		3.71	Approved			0.84	0.35	0.00										
85	Cummins India Limited	Distribuidora Cummins de Panama S. de R.L.	Fellow Subsidiary	Sale of goods or services		3.40	Approved			0.77	0.00	0.00										
86	Cummins India Limited	Cummins Vendas e Servicos de Motores e Geradores Ltda.	Fellow Subsidiary	Sale of goods or services		5.00	Approved			0.75	0.00	0.34										
87	Cummins India Limited	Distribuidora Cummins Sucursal Paraguay SRL	Fellow Subsidiary	Sale of goods or services		2.00	Approved			0.61	0.00	0.62										
88	Cummins India Limited	Cummins Commercializadora S. de R.L. de C.V.	Fellow Subsidiary	Sale of goods or services		37.00	Approved			0.56	0.03	0.03										
89	Cummins India Limited	Cummins Sales and Service Sdn. Bhd.	Fellow Subsidiary	Sale of goods or services		1.00	Approved			0.45	0.00	0.46										
90	Cummins India Limited	CUMMINS MAROC SARL	Fellow Subsidiary	Sale of goods or services		0.00	Approved	0.31	06-11-2025	0.31	0.00	0.00										
91	Cummins India Limited	Hydrogenics Europe N.V.	Fellow Subsidiary	Sale of goods or services		0.50	Approved			0.21	0.08	0.23										
92	Cummins India Limited	Cummins Power Generation Inc.	Fellow Subsidiary	Sale of goods or services		10.05	Approved			0.20	0.00	0.00										
93	Cummins India Limited	CMI Group Holdings Cooperatief U.A.	Fellow Subsidiary	Sale of goods or services		3.00	Approved			0.14	0.30	0.24										
94	Cummins India Limited	Cummins Deutschland GmbH	Fellow Subsidiary	Sale of goods or services		0.20	Approved			0.08	0.00	0.08										
95	Cummins India Limited	Cummins Engine (Shanghai) Trading & Services Co., Ltd.	Fellow Subsidiary	Sale of goods or services		0.54	Approved			0.03	0.13	0.16										
96	Cummins India Limited	Cummins PowerTech India Private Limited	Fellow Subsidiary	Sale of goods or services		0.35	Approved			0.01	0.03	0.04										
97	Cummins India Limited	Cummins Middle East FZE	Fellow Subsidiary	Sale of goods or services		12.03	Approved			0.00	0.01	0.01										
98	Cummins India Limited	Cummins Japan Limited	Fellow Subsidiary	Sale of goods or services		2.00	Approved			0.00	0.01	0.01										

99	Cummins India Limited	Cummins Power Generation (China) Co. Ltd.	Fellow Subsidiary	Sale of goods or services		0.50	Approved			0.00	0.20	0.04										
100	Cummins India Limited	Cummins Zambia Ltd.	Fellow Subsidiary	Sale of goods or services		0.00	Approved			0.00	2.63	2.76										
101	Cummins India Limited	Cummins East Asia Research and Development Company Ltd.	Fellow Subsidiary	Sale of goods or services		5.00	Approved			0.00	(0.02)	(0.02)										
102	Cummins India Limited	Cummins Westport Inc.	Fellow Subsidiary	Sale of goods or services		0.14	Approved			0.00	0.04	0.04										
103	Cummins India Limited	Distribuidora Cummins Centroamerica Guatemala Ltda.	Fellow Subsidiary	Sale of goods or services		0.00	Approved			0.00	0.03	0.03										
104	Cummins India Limited	Komatsu Cummins Chile Ltda.	Fellow Subsidiary	Sale of goods or services		3.29	Approved			0.00	15.38	4.01										
105	Cummins India Limited	Meritor Commercial Vehicle Systems India Private Limited	Fellow Subsidiary	Sale of goods or services		0.00	Approved			0.00	0.03	0.08										
106	Cummins India Limited	AxleTech India Private Limited	Fellow Subsidiary	Sale of goods or services		0.00	Approved			0.00	0.01	0.02										
107	Cummins India Limited	DISTRIBUIDORA CUMMINS PERU SAC	Fellow Subsidiary	Sale of goods or services		0.00	Approved			0.00	0.00	5.87										
108	Cummins India Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Purchase of fixed assets		27.50	Approved			1.65	0.00	0.00										
109	Cummins India Limited	Cummins Inc.	Parent	Purchase of fixed assets		73.00	Approved			0.06	17.39	17.39										
110	Cummins India Limited	Cummins Inc.	Parent	Any other transaction	Royalty	103.64	Approved			40.34	62.79	97.08										
111	Cummins India Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Paid	512.25	Approved			117.26	0.00	0.00										
112	Cummins India Limited	Cummins Inc.	Parent	Any other transaction	Reimbursements Paid	26.72	Approved			9.55	1.14	0.00										
113	Cummins India Limited	Cummins Limited	Fellow Subsidiary	Any other transaction	Reimbursements Paid	11.10	Approved			3.08	0.00	0.00										
114	Cummins India Limited	Cummins Generator Technologies India Private Limited	Associate	Any other transaction	Reimbursements Paid	4.00	Approved			2.38	0.00	0.00										
115	Cummins India Limited	Cummins Power Generation Inc.	Fellow Subsidiary	Any other transaction	Reimbursements Paid	6.00	Approved			2.02	0.00	0.00										
116	Cummins India Limited	Tata Cummins Private Limited	Enterprise with common key management personnel	Any other transaction	Reimbursements Paid	8.20	Approved			0.26	0.00	0.00										
117	Cummins India Limited	Cummins Technologies India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	168.06	Approved			58.96	0.00	0.00										
118	Cummins India Limited	Cummins Generator Technologies India Private Limited	Associate	Any other transaction	Reimbursements Received	34.31	Approved			12.78	0.00	0.00										
119	Cummins India	Cummins Inc.	Parent	Any other transaction	Reimbursements Received	32.05	Approved			11.06	8.42	8.61										

	Limited																						
120	Cummins India Limited	Tata Cummins Private Limited	Enterprise with common key management personnel	Any other transaction	Reimbursements Received	34.66	Approved			7.57	4.55	6.73											
121	Cummins India Limited	Cummins India Foundation	Enterprise with common key management personnel	Any other transaction	Reimbursements Received	4.75	Approved			2.10	0.00	0.97											
122	Cummins India Limited	Cummins Power Solutions India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	10.35	Approved			1.84	0.00	0.00											
123	Cummins India Limited	Cummins Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	4.30	Approved			0.23	0.00	0.00											
124	Cummins India Limited	Hydrogenics Europe N.V.	Fellow Subsidiary	Any other transaction	Reimbursements Received	0.63	Approved			0.19	0.08	0.00											
125	Cummins India Limited	Valvoline Cummins Private Limited	Joint Venture	Any other transaction	Reimbursements Received	0.49	Approved			0.05	0.00	0.00											
126	Cummins India Limited	Meritor Commercial Vehicle Systems India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	0.25	Approved			0.05	0.00	0.00											
127	Cummins India Limited	AxleTech India Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	0.25	Approved			0.02	0.00	0.00											
128	Cummins India Limited	TCPL Green Energy Solutions Private Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	0.50	Approved			0.01	0.01	0.45											
129	Cummins India Limited	Meritor HVS (India) Limited	Fellow Subsidiary	Any other transaction	Reimbursements Received	0.25	Approved			0.01	0.01	0.02											
130	Cummins India Limited	Cummins Power Solutions India Private Limited	Fellow Subsidiary	Sale of fixed assets		0.55	Approved			0.00	5.16	7.87											
							Total value of transaction during the reporting period			4,765.95													

Text Block

Textual Information(1)	Ceased to be a related party during the period and hence closing balance not reported