



**ASSURANCE STATEMENT
WASTE DATA**

To: The Stakeholders of Cummins, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent assurance of the waste data reported by Cummins, Inc. (Cummins) for the period indicated below. This assurance statement applies to the related information included within the scope of work described below.

The determination of the waste quantities is the sole responsibility of Cummins. Cummins is responsible for the preparation and fair presentation of the waste quantities. Apex's sole responsibility was to provide independent assurance on the accuracy of the waste quantities reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the waste quantities reported based on the assurance. Assurance activities applied in a limited level of assurance are less extensive in nature, timing and extent than in a reasonable level of assurance.

Boundaries of the reporting company waste activities covered by the assurance:

- Operational Control
- Worldwide

Waste Data Reported:

2023 Reported Waste Data Primary Indicators	Metric Tons
Total Waste Generated	292,838
Total Waste Disposed - includes total landfilled waste and incinerated waste without energy recovery	27,138
Total Waste Recycled	265,700
US Process Hazardous Waste (included in above totals)	88
Non-US Process Hazardous Waste (included in above totals)	10,882
Total Hazardous Waste	10,970
Recycled Waste Categories	
Aluminum	2,133
Cardboard	26,096
Composted Waste	1,251
Copper & Brass	394
E Waste	134
Batteries	1,840
Garbage, Process Derived & Hazardous Waste (Burned for Energy Recovery)	16,133



Recycled Waste Categories (continued)	Metric Tons
Hazardous Waste (Recycled)	4,917
Iron & Steel	137,116
Liquid Waste [Used Oils, Paints, Solvents etc.]	16,314
Other Process Derived Waste (Recycled)	5,722
Paper	1,068
Plastic	5,372
Wood	47,213

Data and information supporting the reported waste data were in some cases estimated rather than historical in nature.

Period covered by Waste Assurance:

- January 1, 2023 to December 31, 2023

Reporting Criteria:

- Internal Cummins reporting methodology

Reference Standard:

International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board

Level of Assurance and Qualifications

- Limited
- This assurance used a materiality threshold of 5% for aggregate errors in sampled data for the above primary indicators.

This assurance engagement relied on a risk based selected sample of waste and recycling data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other measurement arrangements employed at site and corporate level, not addressed as part of this assurance. This independent assurance engagement and statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Assurance Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of Cummins;
- Site visit to the Cummins Technical Center, US;
- Review of documentary evidence produced by Cummins;
- Review of Cummins data and information systems and methodology for collection, aggregation, analysis and review of information used to determine waste and recycling volumes; and,
- Audit of samples of data from Cummins Operations used to determine waste and recycling volumes.



Assurance Opinion:

Based on the process and procedures conducted, there is no evidence that the waste and recycling quantities reported above:

- are not materially correct and are not a fair representation of the waste and recycling data and information.

It is our opinion that Cummins has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of its waste and recycling totals for the stated period and boundaries.

Statement of independence, integrity and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the assurance team has a business relationship with Cummins, its Directors or Managers beyond that required of this assignment. We conducted this assurance independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the assurance of sustainability data.

Attestation:

A blue ink signature of Jessica Jacobs, written in a cursive style.

Jessica Jacobs, Lead Assuror
ESG – Senior Project Manager
Apex Companies, LLC
Cincinnati, OH

A blue ink signature of David Reilly, written in a cursive style.

David Reilly, Technical Review
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

June 13, 2024

This assurance statement, including the opinion expressed herein, is provided to Cummins and is solely for the benefit of Cummins in accordance with the terms of our agreement. We consent to the release of this statement by you for public disclosure, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Cummins, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Cummins, Inc. (Cummins) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Cummins. Cummins is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide
- Exclusions: None

Types of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

- **Scope 1:** 294,863 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 502,717 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 411,275 metric tons of CO₂ equivalent
- **Scope 3:**
 - Category 1 - Purchased Goods & Services: 5,464,000 metric tons of CO₂ equivalent
 - Category 2 - Capital Goods: 685,000 metric tons of CO₂ equivalent
 - Category 3 - Fuel- and Energy-Related Activities: 174,000 metric tons of CO₂ equivalent
 - Category 4 - Upstream Transportation and Distribution: 1,490,000 metric tons of CO₂ equivalent
 - Category 5 - Waste Generated in Operations: 18,800 metric tons of CO₂ equivalent
 - Category 6 - Business Travel (air travel and rental cars): 20,600 metric tons of CO₂ equivalent
 - Category 7 - Employee Commuting: 134,000 metric tons of CO₂ equivalent
 - Category 8 - Upstream Leased Assets: 20,000 metric tons of CO₂ equivalent
 - Category 9 - Downstream Transportation and Distribution: 1,490,000 metric tons of CO₂ equivalent
 - Category 10 - Processing of Sold Products: 2,400 metric tons of CO₂ equivalent
 - Category 11 - Use of Sold Products: 1,166,700,000 metric tons of CO₂ equivalent
 - Category 12 - End-of-Life Treatment of Sold Products: 58,500 metric tons of CO₂ equivalent
 - Category 13 - Downstream Leased Assets: 65,000 metric tons of CO₂ equivalent



Category 15 - Investments: 47,000 metric tons of CO₂ equivalent

Data and information supporting the Scope 1 and Scope 2 GHG emissions assertion were in most cases historical in nature, but in some cases estimated.

Data and information supporting the Scope 3 GHG emissions assertion were in many cases estimated rather than historical in nature.

Period covered by GHG emissions verification:

- January 1, 2023 to December 31, 2023

Criteria against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol, Corporate Accounting and Reporting Standard, Revised Edition (Scope 1 and 2) and the GHG Protocol Scope 2 Guidance, an amendment to the GHG Protocol Corporate Standard
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

Reference Standard:

- ISO 14064-3 Second Edition 2019-04: Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above emission scopes.
- Qualifications - Scope 3 emissions from Downstream Transportation and Distribution were estimated by assuming these emissions were the same as calculated Scope 3 emissions from Upstream Transportation and Distribution. As such, actual Downstream Transportation and Distribution emissions may vary greater than 5% from the above value reported by Cummins.

GHG Verification Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of Cummins;
- Site visit to the Cummins Technical Center, US;
- Review of documentary evidence produced by Cummins;
- Review of Cummins data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and,
- Audit of samples of data used by Cummins to determine GHG emissions.



Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that Cummins has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Statement of independence, impartiality and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Cummins, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

A handwritten signature in blue ink, appearing to read 'Jessica Jacobs', on a light blue background.

Jessica Jacobs, Lead Verifier
ESG Senior Project Manager
Apex Companies, LLC
Cincinnati, OH

A handwritten signature in blue ink, appearing to read 'David Reilly', on a light blue background.

David Reilly, Technical Review
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

June 13, 2024

This verification opinion declaration, including the opinion expressed herein, is provided to Cummins and is solely for the benefit of Cummins in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.



INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of Cummins Inc.

Objectives and responsibilities

Apex Companies, LLC (Apex) was engaged by Cummins Inc. (Cummins) to conduct an independent assurance of select 2023 social data metrics to be published in Cummins' Sustainability Report (Report) and/or included in the Dow Jones Sustainability Index (DJSI) assessment or other sustainability reporting. This assurance statement applies to the related information (the 'Subject Matter') included within the scope of work described below. The overall aim of this process is to provide assurance to Cummins' stakeholders on the accuracy, reliability and objectivity of the information included in the Report and the DJSI assessment as described in the scope of work. The assurance process also evaluated Cummins' management of sustainability in accordance with the principles of inclusivity, materiality, responsiveness, and impact.

The information that was assured and its presentation in the Report and DJSI assessment are the sole responsibility of the management of Cummins. Apex was not involved in the drafting of the Report or DJSI assessment. Our sole responsibility was to provide independent assurance on the select social data metrics.

Scope of work

Cummins requested Apex to include in its independent assurance of the following select social data metrics (Subject Matter) for calendar year 2023:

- Corporate Responsibility Metrics
 - "Every Employee Every Community" participation rate
 - Grant making
 - Number of people served by grants
 - Women and girls impacted by Cummins Powers Women
 - Gender equality law and policy changes linked to Cummins Powers Women
 - People benefitting from Cummins Water Works
 - Cummins Technical Education for Communities graduates
 - Cummins Advocating for Racial Equity

- Workforce Metrics
 - Full time vs. part time
 - Hourly vs. salaried/exempt
 - Work flexibility - remote and hybrid
 - Work flexibility - on-site employment
 - Employees working in the U.S.
 - Employees working outside the U.S.
 - U.S. born employees
 - Employees born outside the U.S.

- Diversity, Equity and Inclusion Metrics
 - Women global employees
 - Women global hourly employees
 - Women global salaried/exempt global employees
 - Women Directors and Executive Directors
 - Women Vice Presidents and above (officers)
 - U.S. all employees by race/ethnicity
 - U.S. hourly employees by race/ethnicity
 - U.S. salaried/exempt employees by race/ethnicity
 - U.S. Directors and Executive Directors by race/ethnicity
 - U.S. Vice Presidents and above by race/ethnicity



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May 6, 2024

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- Health and Safety Metrics
 - Recordable Incidence Rate
 - Severity Case Rate
 - Ergonomics Incidence Rate
 - Potential Serious Injuries and Fatalities Rate
- Ethics and Compliance - Training
 - Number of training courses completed by employees
- Ethics and Compliance – Code of Conduct
 - Total cases closed
 - Cases outside North America
 - Cases in North America (U.S. and Canada)
 - Cases reported anonymously
 - Cases substantiated
 - Employee terminations
 - Median days to close cases
- Government Relations - Lobbying
 - Lobbying by trade organizations
- Research and Development
 - Global patents in 2023

Apex reviewed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze, and review the data subject to the assurance process.

Excluded from the scope of our work is any assurance of information relating to:

- Text or other written statements associated with the Report and DJSI assessment;
- Activities outside the defined assurance period; and
- Financial data and data reported that is not included in the Scope of Work and Summary of Assured Information and data audited by others.

Reporting criteria

Performed an evaluation of the select metrics (as shown above) in accordance with the Assurance Standard AA1000AS v3 (2018)¹, Type 2 engagement, to a moderate assurance level.

Methodology

Apex undertook the following activities:

1. Interviews with relevant personnel of Cummins (including managers and staff members at the corporate level);
2. Review of internal and external documentary evidence produced by Cummins;
3. Audit of performance data including a review of a sample of data; and
4. Review of Cummins' data and information systems for collection, aggregation, analysis and internal verification and review.

The work was planned and carried out to provide a moderate level of assurance and we believe it provides a sound basis for our conclusions.

¹ Published by AccountAbility: The Institute of Social and Ethical Accountability



Our findings

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the reviewed information within the scope of our assurance is not materially correct.
- Nothing has come to our attention to indicate that the reviewed information is not a fair representation of the reported corporate responsibility, workforce, diversity, equity and inclusion, health and safety, and governance data for calendar year 2023.
- It is our opinion that Cummins has established appropriate systems for the collection, aggregation, and analysis of quantitative data, including corporate responsibility, workforce, diversity, equity and inclusion, health and safety, and governance data.

A summary of reported data within the scope of assurance for 2023 is attached.

Adherence to the AA1000 Accountability Principles

Based on the work undertaken during this assurance process, we are of the opinion that Cummins adheres to the Accountability Principles of inclusivity, materiality, responsiveness, and impact as discussed below.

Inclusivity

Based on discussions with Cummins, their processes appear to be inclusive of stakeholders. For example, Cummins is active in community engagement that includes community investment (Cummins Grants), Corporate Responsibility Projects, and community grants.

Materiality

In 2018, Cummins compiled the results of stakeholder assessments conducted by various functions within Cummins to determine the most relevant topics to the company's stakeholders in the economic, social, and environmental realms. From this assessment, Cummins developed a "Materiality Matrix" of issues of concern to both internal and external stakeholders. In 2020, the company updated the materiality/stakeholder assessment and the "Materiality Matrix" used in the Report to reflect new emerging issues of concern to stakeholders such as racial equity. Annually, a cross-functional team reviews the Materiality Matrix to determine if topics should be added or moved, aligning it to stakeholder requests for information, the company's risk evaluation process and other information sources. The European Sustainability Reporting Standards (ESRS) requires all companies within the scope of the Corporate Sustainability Reporting Directive (CSRD) to report on sustainability matters based on the double materiality principle. In 2023, Cummins conducted a Double Materiality Assessment using methodology that was based on these upcoming requirements. The results of this assessment aligned with the focus areas the company previously identified in the Materiality Matrix, with working conditions, human capital management, diversity, equity and inclusion, and business conduct being among the issues with the greatest impact.

Responsiveness

Cummins responds to stakeholders using several platforms. They are active in community engagement and document the number of employees participating in community events and programs. They prepare responses for their submissions to CDP and the DJSI to report to stakeholders their activities in the sustainability subject area. The Board of Directors also communicates with stakeholders such as investors regarding sustainability issues.

Impact

Cummins operates under appropriate processes to understand, measure, evaluate and manage the organization's impacts related to material topics. Cummins measures impact through reporting the metrics assured under this assignment, particularly corporate responsibility metrics, workforce metrics, health and safety, ethics and compliance training and diversity, equity and inclusion metrics. The company also considers their environmental impacts by measuring and reporting energy consumption, greenhouse gas emissions, water consumption, and waste and recycling, and reporting the trends in these metrics overtime.



Cummins
May 6, 2024

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Statement of independence, integrity, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including social data assurance with over 30 years history in providing these services.

No member of the assurance team has a business relationship with Cummins, its Directors or Managers beyond that required of this assignment. We conducted this assurance independently and to our knowledge there has been no conflict of interest. Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, and has over 20 years combined experience in this field and an excellent understanding of Apex standard methodology for the Assurance of Sustainability Data and Reports.

Attestation:

A handwritten signature in blue ink, appearing to read 'David Reilly'.

David Reilly, Lead Assurer
ESG - Principal Consultant
Apex Companies, LLC

A handwritten signature in blue ink, appearing to read 'Trevor Donaghu'.

Trevor Donaghu, Technical Reviewer
ESG - Director
Apex Companies, LLC

Apex Companies, LLC
May 6, 2024



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**Summary of Assured Information
Reporting Year 2023
Cummins, Inc.**



Workforce	RY-2023 %
Full time	99%
Part time	1%
Hourly	60.8%
Salaried/exempt	39.2%
Work flexibility - remote and hybrid	48.5%
Work flexibility - On-site employment	51.4%
Employees working in the U.S.	41.9%
Employees working outside the U.S.	58.1%
U.S. born employees	33.2%
Employees born outside the U.S.	66.8%

Diversity - Women in Cummins Global Workforce	Women - RY-2023 (%)
All Employees	27.53%
Hourly Employees	26.29%
Salaried/Exempt Employees	29.45%
Directors and Executive Directors	27.71%
Vice Presidents and above (officers)	40.00%

Diversity - Race and Ethnicity, U.S. Only (%) RY 2023	Asian	Black	Latino	White	Other	Two or More Races	Declined to Answer
All Employees	11.01%	13.86%	8.68%	61.08%	0.89%	1.58%	2.9%
Hourly Employees	2.78%	19.06%	8.73%	62.18%	1.27%	1.77%	4.2%
Salaried/Exempt Employees	21.53%	7.21%	8.63%	59.67%	0.41%	1.34%	1.2%
Directors and Executive Directors	15.44%	7.30%	7.42%	68.11%	0.36%	0.83%	0.5%
Vice Presidents and above	4.65%	20.91%	9.30%	65.12%	0.00%	0.00%	0.0%

Summary of Assured Information
Reporting Year 2023
Cummins, Inc.



Health and Safety	Unit of Measure	RY-2023
Recordable Incidence Rate*	rate	0.78
Severity Case Rate*	rate	0.37
Ergonomics Incidence Rate*	rate	0.22
Potential Serious Injuries and Fatalities Rate*	rate	0.76

*Rate = (number reported/total hours worked company wide in 2023)*200,000 Hours

Corporate Responsibility	Metric	RY-2023
Every Employee Every Community participation rate (includes joint venture company employees)	Percent	79%
Grant making - Total grants in 2023	USD	\$42.1
People served by grants	Number of people served in 2023	3.2 million
Women and girls impacted by Cummins Powers Women	Number of women and girls served since program inception in 2018	1.5 million +
Gender equality law and policy changes linked to Cummins Powers Women	Policy changes that positively impacted women since program inception in 2018	56
Cummins Technical Education for Communities graduates	Number of graduates since program inception in 2012	4,000 +
Cummins Advocating for Racial Equity	Number of financial or technical services provided to Black-owned enterprises since inception in 2020	864
Cummins Advocating for Racial Equity	Number of law and policy changes achieved since program inception in 2020	28
People benefitting from Cummins Water Works	Number of people benefitting from program since inception in 2021	1.2 Million

Ethics and Compliance - Training	Metric	RY-2023
Number of training courses completed by employees	number	138,962
Ethics and Compliance - Code of Conduct	Metric	RY-2023
Total cases closed	number	2,570
Cases outside North America	percent	50%
Cases in North America (U.S. and Canada)	percent	50%
Cases reported anonymously	percent	36%
Cases substantiated	percent	52%
Employee terminations	percent	46%
Median days to close cases	days	31
Research and Development	Metric	RY-2023
Global patents in 2023	number	791
Government Relations - Lobbying by Trade Associations	Metric	RY-2023
National Association of Manufacturers	USD	\$54,609
Business Roundtable	USD	\$84,000
Engine Manufacturers Association	USD	\$30,042
U.S. Chamber of Commerce	USD	\$17,500
American Association of trucking	USD	\$20,326



ASSURANCE STATEMENT WATER WITHDRAWAL

To: The Stakeholders of Cummins, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent assurance of the water withdrawal data reported by Cummins, Inc. (Cummins) for the period indicated below. This assurance statement applies to the related information included within the scope of work described below.

The determination of the water withdrawal quantities is the sole responsibility of Cummins. Cummins is responsible for the preparation and fair presentation of the water withdrawal quantities. Apex's sole responsibility was to provide independent assurance on the accuracy of the water withdrawal quantities reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the water withdrawal quantities reported based on the assurance. Assurance activities applied in a limited level of assurance are less extensive in nature, timing and extent than in a reasonable level of assurance.

Boundaries of the reporting company water withdrawal activities covered by the assurance:

- Operational Control
- Worldwide

Water Withdrawal Data Reported:

2023 Reported Water Withdrawal	Gallons	Megaliters
Groundwater	92,414,076	350
Rainwater	3,242,524	12
Municipal Water	876,871,968	3,319
Total Water Withdrawal	972,528,568	3,681

Data and information supporting the reported water withdrawal were in most cases historical in nature, but in some cases estimated.

Period covered by Water Withdrawal Assurance:

- January 1, 2023 to December 31, 2023

Reporting Criteria:

- CDP Water Disclosure Reporting Guidelines
- Internal Cummins reporting methodology

Reference Standard:

International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board

Level of Assurance and Qualifications

- Limited
- This assurance used a materiality threshold of 5% for aggregate errors in sampled data for total water withdrawal.



This assurance engagement relied on a risk based selected sample of water data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other measurement arrangements employed at site and corporate level, not addressed as part of this assurance. This independent engagement and assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Assurance Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of Cummins;
- Site visit to Cummins Technical Center, US;
- Review of documentary evidence produced by Cummins;
- Review of Cummins data and information systems and methodology for collection, aggregation, analysis and review of information used to determine water withdrawal; and,
- Audit of samples of data from Cummins Operations used to determine water withdrawal.

Assurance Opinion:

Based on the process and procedures conducted, there is no evidence that the water withdrawal quantities reported above:

- are not materially correct and are not a fair representation of the water withdrawal data and information.

It is our opinion that Cummins has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of its water withdrawal for the stated period and boundaries.

Statement of independence, integrity and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the assurance team has a business relationship with Cummins, its Directors or Managers beyond that required of this assignment. We conducted this assurance independently and to our knowledge there has been no conflict of interest.

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The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the assurance of sustainability data.

Attestation:

A blue ink signature of Jessica Jacobs, written in a cursive style.

Jessica Jacobs, Lead Assuror
ESG – Senior Project Manager
Apex Companies, LLC
Cincinnati, OH

A blue ink signature of David Reilly, written in a cursive style.

David Reilly, Technical Review
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

June 13, 2024

This assurance statement, including the opinion expressed herein, is provided to Cummins and is solely for the benefit of Cummins in accordance with the terms of our agreement. We consent to the release of this statement by you for public disclosure, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.