



2023 GRI DATA BOOK

# 2023 Cummins Content Index

# GRI Content Index

Provided links guide readers to the referenced page locations within PDF files.

Disclosure no.	Disclosure name	Location / Explanation
<b>GENERAL DISCLOSURES</b>		
2-1	Organizational details	<p>Cummins Inc. Publicly traded corporation 500 Jackson St., Columbus, Indiana (U.S.) 47201</p> <p><a href="#">Annual Report on Form 10-K</a>: 1. Business &gt; Overview (pg. 5)</p> <p><a href="#">Annual Report on Form 10-K</a>: 2. Properties (pg. 29-30)</p>
2-2	Entities included in the organization's sustainability reporting	<p><a href="#">Annual Report on Form 10-K</a>: 7. Management's Discussion and Analysis of Financial Condition and Results of Operations (pg. 33)</p> <p><a href="#">Annual Report on Form 10-K</a>: Exhibit 21- Subsidiaries of the Registrant (pg.137)</p>
2-3	Reporting period, frequency and contact point	<p>This report covers the 2023 calendar year. Annual (Fiscal year) reporting cycle aligned with financial reporting Published February 2025 Gracie Hatton, Technical and Environmental Communications 500 Jackson St., Columbus, Indiana (U.S.) 47201</p>

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2-4	Restatements of information	None
2-5	External assurance	Cummins' financial data is audited by PricewaterhouseCoopers LLP. Cummins works with Apex, a leader in verification and assurance, to review the company's key ESG data. Apex's assurance letters are posted in <a href="#">Cummins' Sustainability Reports Library</a> .
2-6	Activities, value chain and other business relationships	<p><a href="#">Annual Report on Form 10-K</a>: 1. Business &gt; Overview (pg. 5-9)</p> <p><a href="#">2023-2024 Cummins Sustainability Progress Report</a>: (pg. 17-18)</p> <p><a href="#">Annual Report on Form 10-K</a>: 1. Business &gt; Supply (pg. 11)</p> <p><a href="#">Annual Report on Form 10-K</a>: 7. Management's Discussion and Analysis of Financial Condition and Results of Operations (pg. 33)</p>
2-7	Employees	<p><a href="#">2023-2024 Cummins Sustainability Progress Report</a>: (pg. 44-47)</p> <p><a href="#">Annual Report on Form 10-K</a>: 1. Business &gt; Human Capital Resources (pg. 14)</p> <p><a href="#">2024 Human Capital Management Report</a></p>
2-8	Workers who are not employees	<p><a href="#">2023-2024 Cummins Sustainability Progress Report</a>: (pg. 44-47)</p> <p><a href="#">Annual Report on Form 10-K</a>: 1. Business &gt; Human Capital Resources (pg. 14)</p> <p><a href="#">2024 Human Capital Management Report</a></p>

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2-9	Governance structure and composition	<a href="#">2024 Proxy Statement</a> : Proxy Summary (pg. 1-6) <a href="#">2024 Proxy Statement</a> : Corporate Governance > Election of Directors (pg. 8) <a href="#">2024 Proxy Statement</a> : Corporate Governance (pg. 7) <a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg. 48)
2-10	Nomination and selection of the highest governance body	<a href="#">2024 Proxy Statement</a> : Corporate Governance > Election of Directors (pg. 16) <a href="#">2024 Proxy Statement</a> : Proxy Summary > Composition of the Board (pg. 3) <a href="#">2024 Proxy Statement</a> : Corporate Governance > Importance of Diversity (pg. 8)
2-11	Chair of the highest governance body	<a href="#">2024 Proxy Statement</a> : Corporate Governance > Election of Directors > Nominees (pg. 17) <a href="#">2024 Proxy Statement</a> : Corporate Governance > Leadership Structure (pg. 11)
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">2024 Proxy Statement</a> : Corporate Governance (pg. 7) <a href="#">Corporate Governance Principles - Governance and Nominating Committee Charter</a> <a href="#">Audit Committee Charter</a> <a href="#">Corporate Governance Principles</a>
2-13	Delegation of responsibility for managing impacts	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg. 48) <a href="#">2024 Proxy Statement</a> : Corporate Governance > Sustainability and ESG (pg. 9) <a href="#">2024 Proxy Statement</a> : Corporate Governance > Board of Directors and Committees (pg. 12)

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2-14	Role of the highest governance body in sustainability reporting	<a href="#">2024 Proxy Statement</a> : Corporate Governance > Sustainability and ESG (pg. 9)
2-15	Conflicts of interest	<a href="#">Corporate Governance Principles</a> <a href="#">Cummins Code of Business Conduct</a>
2-16	Communication of critical concerns	<a href="#">2024 Proxy Statement</a> : Corporate Governance > Communication with Board of Directors (pg. 15) <a href="#">Annual Report on Form 10-K</a> : (pg. 17)
2-17	Collective knowledge of the highest governance body	<a href="#">Corporate Governance Principles</a> <a href="#">2023-2024 Cummins Sustainability Progress Report</a> (pg. 48) <a href="#">2024 Proxy Statement</a> : Corporate Governance > Sustainability and ESG (pg. 9) <a href="#">2024 Proxy Statement</a> : Corporate Governance > Board of Directors and Committees (pg. 12)
2-18	Evaluation of the performance of the highest governance body	<a href="#">Corporate Governance Principles</a>
2-19	Remuneration policies	<a href="#">2024 Proxy Statement</a> : Executive Compensation (pg. 23-70)
2-20	Process to determine remuneration	<a href="#">2024 Proxy Statement</a> : Executive Compensation (pg. 23-70)

Disclosure no.	Disclosure name	Location / Explanation
2-21	Annual total compensation ratio	<a href="#">2024 Proxy Statement</a> : Executive Compensation (pg. 67)
2-22	Statement on sustainable development strategy	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg.19-23)
2-23	Policy commitments	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg. 51) <a href="#">Human Rights Policy</a> <a href="#">Sustainability Reports Library</a>
2-24	Embedding policy commitments	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : Ethics and Compliance (pg. 51) <a href="#">Cummins Code of Business Conduct</a>
2-25	Processes to remediate negative impacts	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : Ethics and Compliance ( <a href="#">pg. 51-54</a> and <a href="#">pg. 65</a> ) <a href="#">Cummins Code of Business Conduct</a> <a href="#">Supplier Code of Business Conduct</a>
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : ( <a href="#">pg. 51-54</a> and <a href="#">pg. 65</a> ) <a href="#">Cummins Code of Business Conduct</a>

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2-27	Compliance with laws and regulations	<p><b>CUMMINS GENERATOR TECHNOLOGIES – ROMANIA</b> This site was fined \$62,550 in 2017 because it could not demonstrate compliance regarding its waste recycling tax. As a result, this site has implemented a strong process to ensure records are appropriately kept moving forward.</p> <p><b>CUMMINS GENERATOR TECHNOLOGIES – WUXI, CHINA</b> Cummins Generator Technologies was issued a fine of \$52,500 after a site inspection in June 2018 for several reasons, including failure to get its Environmental Impact Assessment approved in a timely manner, a missing carbon filter on its impregnation air emission treatment system and non-compliant hazardous waste management (location and segregation of waste). Corrective actions were immediately defined and are all closed.</p> <p><b>CUMMINS POWER SYSTEMS – FRIDLEY, MINNESOTA (U.S.)</b> Cummins Power Systems in Fridley received a \$10,278 fine in 2020 related to some air emission key performance indicators that were improperly reported in the semi-annual compliance certification report for 2018 and 2019. The site is implementing corrective actions to ensure proper reporting in the future.</p> <p><b>CTT Wuxi Vane, Joint Venture – Wuxi, China</b> A penalty of approximately \$38,000 was issued in 2022 by the local environmental protection bureau for the delayed submission of a discharge license. This license was in progress at the time of the agency audit that identified it as a deficiency and was required as part of the water treatment hardware acceptance application that had already been filed.</p> <p><b>Charleston ReCon Plant – Charleston, South Carolina (U.S.)</b> The ReCon Plant exceeded its permitted limits for hexane extractable material (HEM) and zinc on four occasions in April of 2022 and was fined \$17,650. An action plan to address the exceedances was developed by the site and approved by the regional environmental team.</p> <p><b>XBU Logistics Center – Mexico</b> A penalty of approximately \$68,000 was issued by the local authorities in 2023 because the site has two discharge points for sanitary wastewater although the sanitary wastewater contract only covers one point of discharge.</p>

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2-27	Compliance with laws and regulations <i>(continued)</i>	<p><b>Agreement in Principle</b> Cummins has paid civil penalties related to the alleged failure to disclose Auxiliary Emission Control Devices in Model Year 2020-2023 RAM 2500 and 3500 pick-up trucks equipped with a 6.7-liter diesel engine. The civil penalties were paid as a part of a global settlement with the U.S. Department of Justice, U.S. Environmental Protection Agency, the State of California, and the California Air Resources Board in <b>April 2024</b>, which also included alleged violations outside of the reporting period and additional non-penalty monetary payments. There were approximately 330,000 alleged violations that occurred in this reporting period (one for every Model Year 2020-2023 RAM pick-up truck sold); however, due to the nature of the global settlement that included Model Year trucks dating back to 2013, Cummins is not able to provide a specific number of violations within the reporting period or associated civil penalty specific to the violations within the reporting period. While the total civil penalty incurred from the global settlement was \$1,675,000,000, Cummins is not able to accurately apportion the civil penalty to each alleged violation.</p> <p>Separately, Cummins has paid civil penalties to the California Air Resources Board (“CARB”) and the State of California related the alleged failure to comply with California certification requirements for reporting field fixes and running changes within this reporting period. Cummins paid a \$32,375,500 civil penalty to CARB and \$4,000,000 civil penalty to the State of California as a part of a global settlement setting these and other claims for approximately 120,000 heavy-duty on-road engines and vehicles and off-road diesel equipment that included Model Year vehicles and engines dating back to 2015; however, neither the number of violations nor cost per violation that occurred during this reporting period can be accurately apportioned.</p>
2-28	Membership associations	<p><a href="#">2024 Cummins CDP Report: 4.11 (pg. 85)</a></p> <p><a href="#">2023-2024 Cummins Sustainability Progress Report</a></p>



Disclosure no.	Disclosure name	Location / Explanation
2-29	Approach to stakeholder engagement	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg. 10)
2-30	Collective bargaining agreements	<a href="#">Annual Report on Form 10-K</a> : Human Capital Resources (pg.14)
<b>Material Topics</b>		
3-1	Process to determine material topics	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg. 10)
3-2	List of material topics	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg. 11)
3-3	Management of material topics	<a href="#">2023-2024 Cummins Sustainability Progress Report</a>
<b>ECONOMIC STANDARDS</b>		
<b>Economic Performance</b>		
201-1	Direct economic value generated and distributed	Cummins achieved record 2023 full-year revenues of \$34.1 billion, 21% higher than 2022, and record operating cash flow of \$4.0 billion, a significant increase from \$2.0 billion achieved in 2022. In 2023, Cummins also marked the 14th consecutive year that it increased shareholder dividends, returning \$921 million. For a full discussion on the company's finances, please see the company's <a href="#">Annual Report on Form 10-K</a> .
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">2023 Task Force on Climate-Related Financial Disclosures</a> : (pg. 4)
201-3	Defined benefit plan obligations and other retirement plans	<a href="#">Annual Report on Form 10-K</a> : Pension Benefits (pg. 56)

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<b>201-4</b>	Financial assistance received from government	Cummins does not do this calculation, but the company does work in public-private partnerships to encourage innovation. A government body can also be a customer such as a transit company purchasing engines for buses or a city purchasing a generator to provide backup power for a government building.
<b>Market Presence</b>	<b>202-1</b>	Ratios of standard entry level wage by gender compared to local minimum wage <a href="#">2024 Human Capital Management Report</a>
	<b>202-2</b>	Proportion of senior management hired from the local community As a global company, Cummins wants its management to reflect the markets where the company does business and isn't concentrated in one or two countries. The number of leaders from outside the U.S. has been growing steadily since 2000.
<b>Procurement Practices</b>	<b>204-1</b>	Proportion of spending on local suppliers <a href="#">2023-2024 Cummins Sustainability Progress Report</a> (pg. 66)
<b>Anti-corruption</b>	<b>205-1</b>	Operations assessed for risks related to corruption <a href="#">2023-2024 Cummins Sustainability Progress Report</a> : Ethics and Compliance (pg. 51)
	<b>205-2</b>	Communication and training about anti-corruption policies and procedures <a href="#">2023-2024 Cummins Sustainability Progress Report</a> : Ethics and Compliance (pg. 51)
	<b>205-3</b>	Confirmed incidents of corruption and actions taken <a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg. 53)

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<b>Anti-competitive behavior</b>	<b>206-1</b> Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	See page 30 Item 3 Legal proceedings on the <a href="#">Annual Report on Form 10-K</a> .
<b>ENVIRONMENTAL STANDARDS</b>		
<b>Energy Consumption and Emissions</b>	<b>302</b> Management approach	<a href="#">2023 Task Force on Climate-Related Financial Disclosures</a> <a href="#">2024 Cummins CDP Report</a> <a href="#">Cummins Health, Safety and Environment Policy</a> <a href="#">2023 Cummins Environmental, Social and Governance Assurance Statements</a>

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	Management approach <i>(continued)</i>	<p><b>AUDITING AND DATA CERTIFICATION</b></p> <p>Environmental goals are measured through a structured audit process. A third-party auditor (certification body), SGS (Société Générale de Surveillance) certifies the HSEMS and Apex assures the environmental metrics Cummins collects.</p> <p>Since 2011, Cummins’ environmental footprint, the company’s data collection and its verification processes have been audited by external auditors. Cummins supplements the HSEMS audit sampling conducted by SGS by conducting its own annual audits using internally trained HSE auditors.</p> <p>Sites are audited on an annual basis in accordance with the HSEMS Internal Audit protocol. The company has developed an internal environmental auditor certification process, where employees complete a training course and then a series of audit levels.</p> <p>By the end of 2023, Cummins had an auditor pool of 328 certified lead auditors globally that represent cross-functional leaders in HSE, facilities and operations roles such as testing, quality and manufacturing operations. This auditor pool continues to be maintained.</p> <table border="1" data-bbox="670 911 2186 1282"> <thead> <tr> <th data-bbox="670 911 1179 961">STANDARD</th> <th data-bbox="1179 911 1684 961">COVERAGE</th> <th data-bbox="1684 911 2186 961">CERTIFICATION</th> </tr> </thead> <tbody> <tr> <td data-bbox="670 961 1179 1039">ISO 14001:2015 Environmental Management System</td> <td data-bbox="1179 961 1684 1039">342 locations globally and corporate offices</td> <td data-bbox="1684 961 2186 1039">SGS (Société Générale de Surveillance)</td> </tr> <tr> <td data-bbox="670 1039 1179 1103">ISO 50001:2018 Energy Management System</td> <td data-bbox="1179 1039 1684 1103">36 locations globally and corporate offices</td> <td data-bbox="1684 1039 2186 1103">SGS (Société Générale de Surveillance)</td> </tr> <tr> <td data-bbox="670 1103 1179 1175">Superior Energy Performance and ISO 5001:2018</td> <td data-bbox="1179 1103 1684 1175">Seven locations in North America and three in Mexico</td> <td data-bbox="1684 1103 2186 1175">DEKRA</td> </tr> <tr> <th data-bbox="670 1175 1179 1225">ASSURED PROCESS AND DATA</th> <th data-bbox="1179 1175 1684 1225">COVERAGE</th> <th data-bbox="1684 1175 2186 1225">ASSURER</th> </tr> <tr> <td data-bbox="670 1225 1179 1282">Water, waste, energy</td> <td data-bbox="1179 1225 1684 1282">All Cummins</td> <td data-bbox="1684 1225 2186 1282">Apex Companies</td> </tr> </tbody> </table>	STANDARD	COVERAGE	CERTIFICATION	ISO 14001:2015 Environmental Management System	342 locations globally and corporate offices	SGS (Société Générale de Surveillance)	ISO 50001:2018 Energy Management System	36 locations globally and corporate offices	SGS (Société Générale de Surveillance)	Superior Energy Performance and ISO 5001:2018	Seven locations in North America and three in Mexico	DEKRA	ASSURED PROCESS AND DATA	COVERAGE	ASSURER	Water, waste, energy	All Cummins	Apex Companies
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<b>Energy Consumption</b>	<b>302-1</b>	Energy consumption within the organization <a href="#">2024 Cummins CDP Report: 7.30.1 (pg. 244)</a>
	<b>302-2</b>	Energy consumption outside the organization <a href="#">2024 Cummins CDP Report: 7.30.1 (pg. 244)</a>
	<b>302-4</b>	Reduction of energy consumption <a href="#">2024 Cummins CDP Report: 7.55.1 (pg. 306)</a> : Identifies the number of emission reduction initiatives at each stage of development. Implemented projects are expressed in total estimated annual CO <sub>2</sub> e savings. <a href="#">2024 Cummins CDP Report: 7.55.2 (pg. 307)</a> : Provides details on the initiatives implemented in the reporting year in CO <sub>2</sub> e. <a href="#">2024 Cummins CDP Report: 7.53 (pg. 295)</a> : Targets and performance requires information of emission intensity targets and progress made against those targets, presented as CO <sub>2</sub> e.
	<b>302-5</b>	Reductions in energy requirements of products and services <a href="#">2023-2024 Cummins Sustainability Progress Report: (pg. 26-28)</a>
	<b>305</b>	Management approach See Disclosure 302 – Management approach
<b>Emissions</b>	<b>305 -1</b>	Direct (Scope 1) GHG emissions <a href="#">2024 Cummins CDP Report: 7.6 (pg. 180)</a>
	<b>305 -2</b>	Indirect (Scope 2) GHG emissions <a href="#">2024 Cummins CDP Report: 7.7 (pg. 184)</a>
	<b>305 -3</b>	Other indirect (Scope 3) GHG emissions <a href="#">2024 Cummins CDP Report: 7.8 (pg. 188)</a>

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305 -4	GHG emissions intensity	<a href="#">2024 Cummins CDP Report</a> : C7. Environmental performance - Climate Change (pg. 165)																																																																																				
305 -5	Reduction of GHG emissions	<a href="#">2024 Cummins CDP Report</a> : C7. Environmental performance - Climate Change (pg. 165)																																																																																				
305 -6	Emissions of ozone-depleting substances (ODS)	<a href="#">2024 Cummins CDP Report</a> : C7. Environmental performance - Climate Change (pg. 165)																																																																																				
305 -7	NOx, SOx and other significant air emissions	<p>Cummins uses AP 42 factors for diesel, natural gas, propane, and gasoline to calculate emissions of NOx, CO, SOx, and PM. For volatile organic compounds (VOC), sites report directly. Cummins does not calculate POP and HAP as these are not significant sources of emissions at Cummins' operations. The emissions and energy totals shown in the table below have been adjusted back to Cummins' 2018 baseline to reflect major acquisitions, divestments and data changes that have occurred in the years since.</p> <table border="1"> <thead> <tr> <th>DIRECT AIR EMISSIONS</th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>NOx [Metric Tons]</td> <td>4,043</td> <td>3,848</td> <td>3,351</td> <td>3,411</td> <td>3,106</td> <td>3,221</td> </tr> <tr> <td>CO [Metric Tons]</td> <td>902</td> <td>860</td> <td>749</td> <td>764</td> <td>698</td> <td>723</td> </tr> <tr> <td>PM 10 [Metric Tons]</td> <td>253</td> <td>241</td> <td>210</td> <td>213</td> <td>193</td> <td>201</td> </tr> <tr> <td>SOx [Metric Tons]</td> <td>245</td> <td>232</td> <td>202</td> <td>205</td> <td>186</td> <td>194</td> </tr> <tr> <td>VOC [Metric Tons]</td> <td>831</td> <td>612</td> <td>423</td> <td>505</td> <td>504</td> <td>563</td> </tr> <tr> <td colspan="7"><b>DIRECT</b></td> </tr> <tr> <td>Diesel [Gigajoules]</td> <td>1,957,756</td> <td>1,854,276</td> <td>1,616,141</td> <td>1,638,992</td> <td>1,481,887</td> <td>1,546,801</td> </tr> <tr> <td>Natural Gas [Gigajoules]</td> <td>2,650,691</td> <td>2,669,024</td> <td>2,307,761</td> <td>2,428,358</td> <td>2,346,049</td> <td>2,268,335</td> </tr> <tr> <td>Propane [Gigajoules]</td> <td>158,915</td> <td>156,842</td> <td>127,342</td> <td>146,723</td> <td>163,764</td> <td>140,886</td> </tr> <tr> <td colspan="7"><b>INDIRECT</b></td> </tr> <tr> <td>Electricity [Gigajoules]</td> <td>4,948,092</td> <td>4,766,544</td> <td>4,285,724</td> <td>4,764,432</td> <td>4,545,893</td> <td>4,454,855</td> </tr> </tbody> </table>	DIRECT AIR EMISSIONS	2018	2019	2020	2021	2022	2023	NOx [Metric Tons]	4,043	3,848	3,351	3,411	3,106	3,221	CO [Metric Tons]	902	860	749	764	698	723	PM 10 [Metric Tons]	253	241	210	213	193	201	SOx [Metric Tons]	245	232	202	205	186	194	VOC [Metric Tons]	831	612	423	505	504	563	<b>DIRECT</b>							Diesel [Gigajoules]	1,957,756	1,854,276	1,616,141	1,638,992	1,481,887	1,546,801	Natural Gas [Gigajoules]	2,650,691	2,669,024	2,307,761	2,428,358	2,346,049	2,268,335	Propane [Gigajoules]	158,915	156,842	127,342	146,723	163,764	140,886	<b>INDIRECT</b>							Electricity [Gigajoules]	4,948,092	4,766,544	4,285,724	4,764,432	4,545,893	4,454,855
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<b>Supplier Environmental Assessment</b>	<b>308-1</b> Percentage of new suppliers that were screened using environmental criteria	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> (pg. 64-68) <a href="#">Supplier Code of Business Conduct</a>
<b>SOCIAL STANDARDS</b>		
<b>Labor Practices</b>	<b>403-1</b> Workers representation in formal joint management-worker health and safety committees	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg. 41-43)
	<b>403-2</b> Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg. 41-43)
	<b>403-4</b> Worker participation, consultation, and communication on occupational health and safety	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : (pg. 41-43)
<b>Training and Education</b>	<b>404-1</b> Average hours of training per year per employee	<a href="#">2024 Human Capital Management Report: Training &amp; Development</a> (pg. 21)
	<b>404-2</b> Programs to upgrade skills	<a href="#">2024 Human Capital Management Report</a> : Workforce (pg. 21)

Disclosure no.	Disclosure name	Location / Explanation
<b>404-3</b>	Percentage of employees receiving regular performance and career development reviews	All office and professional employees (100%) get regular performance reviews regardless of location or any demographic trait. Employees receive training during onboarding on the company's Talent Management System. The web-based system is designed to ensure employees know what is expected of them. The system also guides the most important work conversation of all—the conversation between a manager and his or her employee.
<b>Diversity and Equal Opportunity</b>	<b>405-1</b> Diversity of governance bodies and employees	<a href="#">2024 Proxy Statement</a> : Board Independence and Diversity (pg. 3)
<b>Non-discrimination</b>	<b>406-1</b> Incidents of discrimination and corrective actions taken	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : Ethics and Compliance (pg. 51)
<b>Freedom of association/ collective bargaining</b>	<b>407-1</b> Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Cummins Code of Business Conduct</a> <a href="#">Supplier Code of Business Conduct</a> <a href="#">2023-2024 Cummins Sustainability Progress Report</a> : Ethics and Compliance (pg. 51-54); Supply Chain (pg. 64-68)
<b>Child Labor</b>	<b>408-1</b> Operations and suppliers at significant risk for incidents of child labor	<a href="#">2023-2024 Cummins Sustainability Progress Report</a> : Ethics and Compliance (pg. 51-54); Supply Chain (pg. 64-68)



Disclosure no.	Disclosure name	Location / Explanation
<b>Forced Labor</b>	<b>409-1</b>	Operations and suppliers at significant risk for incidents of forced or compulsory labor
		<a href="#">Supplier Code of Business Conduct</a> <a href="#">2023-2024 Cummins Sustainability Progress Report: Ethics and Compliance (pg. 51-54); Supply Chain (pg. 64-68)</a>
<b>Human Rights</b>	<b>412-1</b>	Operations that have been subject to human rights reviews or impact assessments
		<a href="#">2023-2024 Cummins Sustainability Progress Report: Ethics and Compliance (pg. 51-54); Supply Chain (pg. 64-68)</a> <a href="#">Human Rights Policy</a>
<b>Community Engagement</b>	<b>413-1</b>	Operations with local community engagement, impact assessments, and development programs
		<a href="#">2023-2024 Cummins Sustainability Progress Report: Community Engagement (pg. 36)</a>
	<b>413-2</b>	Operations with significant actual and potential negative impacts on local communities
		<a href="#">2023-2024 Cummins Sustainability Progress Report: Environment (pg. 24)</a>
<b>Supplier Assessment</b>	<b>414-1</b>	New suppliers screened using social criteria
		Cummins mandates adherence to the highest standards of human rights, ethics and legal compliance from the company's suppliers, as outlined in its Supplier Code of Conduct. <a href="#">Supplier Code of Business Conduct</a> <a href="#">2023-2024 Cummins Sustainability Progress Report (pg. 64-68)</a>
	<b>414-2</b>	Negative social impacts in the supply chain and actions taken
		<a href="#">2023-2024 Cummins Sustainability Progress Report: Supply chain (pg. 54 and 64-68)</a>

Disclosure no.	Disclosure name	Location / Explanation
<b>Public Policy</b>	<b>415-1</b>	Political contributions <a href="#">2023-2024 Cummins Sustainability Progress Report</a> : Supply chain (pg. 61)
<b>Customer Health &amp; Safety</b>	<b>416-1</b>	Assessment of the health and safety impacts of product and service categories <a href="#">Cummins Product Stewardship</a>
	<b>416-2</b>	Assessment of the health and safety impacts of product and service categories See Disclosure 416-1



Cummins Inc.  
Box 3005  
Columbus, IN 47202-3005  
U.S.A.

[cummins.com](http://cummins.com)

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