



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of Cummins Inc.

Apex Companies, LLC (Apex) was engaged by Cummins Inc. (Cummins) to conduct independent assurance of select 2024 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 independent 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 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 limited 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 2024:

- Corporate Responsibility Metrics
 - "Every Employee Every Community" (EEEC)
 - EEEEC Total Employee Participation Rate
 - EEEEC Total Hours Volunteered
 - EEEEC Number of Events
 - EEEEC Number of Non-Profits
 - EEEEC Participation by Priority Area (Education, Environment, Equity of Opportunity, Other) and Total Hours Volunteered
 - Community Giving
 - Community Giving Breakdown by Priority Area and Number of Grants
 - Community Giving Total Number of People Served by Grants
 - Women and girls impacted by Cummins Powers Women in 2024
 - Gender Equality Law and Policy Changes Linked to Cummins Powers Women in 2024
 - Advocacy efforts supported by Cummins Powers Women in 2024
 - People impacted by Cummins Water Works since 2021
 - Cummins Water Works Annual Volumetric Benefits
 - READY: Number of learners and workers on a pathway to education and career success by 2030
 - Cummins Advocating for Racial Equity (CARE)
 - Number of financial or technical services provided to Black-owned enterprises since program inception in 2020
 - Number of law and policy changes achieved since program inception in 2020
 - Number of advocacy efforts supported since program inception in 2020
- 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
- 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
 - Number of Ethics Certification courses completed by employees
 - Anti-Bribery and Corruption Training
 - Anti-Bribery and Prohibited Payments Training
 - Anti-Money Laundering Training
 - Carefully Communicating with Technology and Social Media Training
 - Code of Business Conduct Training
 - Conflicts of Interest Training
 - Data Privacy Training
 - Doing Business Ethically Training
 - Export Controls Training
 - Fair Competition Training
 - Human Rights Training
 - Preventing Money Laundering Training
 - Preventing Sexual Harassment in the Workplace Training
 - Treatment of Each Other at Work Training
- 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 2024



Reporting Criteria

- Cummins internal procedures for reporting social metrics

Limitations and Exclusions

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; and
- Activities outside the defined assurance period and scope of work.

This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. This independent assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

The preparation and presentation of the Subject Matter in the Report are the sole responsibility of the management of Cummins.

Apex was not involved in the drafting of the Report or Reporting Criteria. Our responsibilities were to:

- provide limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Stakeholders of Cummins.

Assessment Standards

We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and 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. A materiality threshold of ± 5 -percent was set for the assurance process.

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.

Our findings

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

- Nothing has come to our attention to indicate that the information reviewed within the scope of our assurance is not materially correct.
- Nothing has come to our attention to indicate that the information reviewed is not a fair representation of the reported Subject Matter for calendar year 2024.
- It is our opinion that Cummins has established appropriate systems for the collection, aggregation, and analysis of the Subject Matter.

A summary of reported data within the scope of assurance for 2024 is attached.



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 'Jessica Jacobs'.

Jessica Jacobs, Lead Assurer
ESG Program Manager
Apex Companies, LLC

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

David Reilly, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC

June 19, 2025

This independent 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 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 statement.

Summary of Assured Information
Reporting Year 2024
Cummins, Inc.



Workforce	RY-2024
Full time	99%
Part time	1%
Hourly	59.8%
Salaried/exempt	40.2%
Work flexibility - remote and hybrid	47.2%
Work flexibility - On-site employment	52.7%
Employees working in the U.S.	41.8%
Employees working outside the U.S.	58.2%
U.S. born employees	31.9%
Employees born outside the U.S.	68.0%

Diversity - Women in Cummins Global Workforce	Women - RY-2024
All Employees	26.92%
Hourly Employees	24.85%
Salaried/Exempt Employees	30.00%
Directors and Executive Directors	28.63%
Vice Presidents and above (officers)	36.96%

Diversity - Race and Ethnicity, U.S. Only RY 2024	Asian	Black	Latino	White	Other	Two or More Races	Declined to Answer
All Employees	11.10%	14.96%	9.72%	59.96%	0.98%	1.57%	1.71%
Hourly Employees	2.78%	20.80%	10.15%	60.62%	1.46%	1.68%	2.51%
Salaried/Exempt Employees	21.91%	7.37%	9.16%	59.11%	0.36%	1.43%	0.67%
Directors and Executive Directors	15.05%	7.81%	8.02%	67.65%	0.14%	0.98%	0.35%
Vice Presidents and above	4.76%	21.43%	11.90%	61.90%	0.00%	0.00%	0.00%

Summary of Assured Information
Reporting Year 2024
Cummins, Inc.



Health and Safety	Metric	RY-2024
Recordable Incidence Rate*	rate	0.69
Severity Case Rate*	rate	0.25
Ergonomics Incidence Rate*	rate	0.19
Potential Serious Injuries and Fatalities Rate*	rate	0.74

*Rate = (number reported/total hours worked company wide in 2024)*200,000 Hours

Corporate Responsibility - Every Employee Every Community (EEEC)	Metric	RY-2024
EEEC participation rate (includes joint venture employees)	percent	82%
EEEC Total Employees Participating	employees	57,842
EEEC Total Hours Volunteered	hours	340,479
EEEC Number of Non-Profits	number of non-profits	More than 3,000
EEEC Distinct Employees Participating - Education	employees	17,238
EEEC Distinct Employees Participating - Environment	employees	21,957
EEEC Distinct Employees Participating - Equality of Opportunity	employees	33,594
EEEC Distinct Employees Participating - Other	employees	16
EEEC Total Volunteer Hours - Education	hours	94,625
EEEC Total Volunteer Hours - Environment	hours	97,239
EEEC Total Volunteer Hours - Equality of Opportunity	hours	148,524
EEEC Total Volunteer Hours - Other	hours	91
EEEC Total Number of Events	number	11,322

Ethics and Compliance - Training	Metric	RY-2024
Number of training courses completed by employees	number	54,310
Completion of assigned Ethics Certification Training	percent	97%
Anti-Bribery and Prohibited Payments Training	number	3,821
Data Privacy Training	number	2,607
Anti-Money Laundering	number	63
Carefully Communicating with Technology and Social Media	number	514
Conflicts of Interest	number	909
Doing Business Ethically	number	2,428
Fair Competition	number	2,313
Human Rights Training	number	1,163
Preventing Sexual Harassment in the Workplace	number	676
Preventing Workplace Violence	number	1,774
Code of Business Conduct Training	number	932
Treatment of Each Other at Work	number	1,103
Anti-Bribery and Corruption	number	33,726
Export Controls	number	2,281

Summary of Assured Information
Reporting Year 2024
Cummins, Inc.



Corporate Responsibility - Community Giving	Metric	RY-2024
Community Giving - Total Grants in 2024	Million USD	\$49.6
Community Giving - Education Grants in 2024	Million USD	\$10.4
Community Giving - Environment Grants in 2024	Million USD	\$10.2
Community Giving - Equity Grants in 2024	Million USD	\$23.8
Community Giving - Other Grants in 2024	Million USD	\$5.2
Community Giving - Education Grants in 2024	%	21.03%
Community Giving - Environment Grants in 2024	%	20.49%
Community Giving - Equity Grants in 2024	%	47.99%
Community Giving - Other Grants in 2024	%	10.49%
Community Giving - Number of Grants	number	584
People Served by Grants - Total	number	7,718,933
People Served by Grants - Education	number	157,762
People Served by Grants - Environment	number	6,031,391
People Served by Grants - Equity	number	1,529,780

Corporate Responsibility - Cummins Powers Women	Metric	RY-2024
Women and girls served by Cummins Powers Women	number	739,426
Cummins Powers Women - Policy changes that positively impacted women	number	10
Advocacy Efforts Supported by Cummins Powers Women	number	26
READY - Learners and workers on a pathway to education and career success by 2030	Metric	RY-2024
Number of learners and workers (INCO partnership only)	number	Over 3,200
Corporate Responsibility - Cummins Advocating for Racial Equity (CARE)	Metric	RY-2024
CARE: Number of Financial or technical services provided to Black-Owned enterprises since program inception in 2020	number	1,217
CARE: Number of law and policy changes achieved since program inception in 2020	number	29
CARE: Number of advocacy efforts supported since program inception in 2020	number	68
Corporate Responsibility - Cummins Water Works (CWW)	Metric	RY-2024
People impacted by CWW since inception in 2021	number	6.3 million
CWW Annual Volumetric Water Benefits	gallons	8.7 billion

Summary of Assured Information
Reporting Year 2024
Cummins, Inc.



Ethics and Compliance - Code of Conduct	Metric	RY-2024
Total cases closed	number	2,794
Cases outside North America	percent	51%
Cases in North America (U.S. and Canada)	percent	49%
Cases reported anonymously	percent	39%
Cases substantiated	percent	50%
Employee terminations	percent	44%
Median days to close cases	days	43
Research and Development	Metric	RY-2024
Global patents in 2024	number	727
Government Relations - Lobbying by Trade Associations	Metric	RY-2024
National Association of Manufacturers	USD	\$42,907
Business Roundtable	USD	\$72,000
Engine Manufacturers Association	USD	\$36,607
U.S. Chamber of Commerce	USD	\$17,500
American Association of Trucking	USD	\$20,935



INDEPENDENT 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:

2024 Reported Waste Data Primary Indicators	Metric Tons
Total Waste Generated	364,357
Total Waste Disposed - includes total landfilled waste and incinerated waste without energy recovery	91,525
Total Waste Recycled	272,832
US Process Hazardous Waste (included in above totals)	202
Non-US Process Hazardous Waste (included in above totals)	11,338
Total Hazardous Waste	11,540
Recycled Waste Categories	
Aluminum	1,275
Cardboard	26,229
Composted Waste	1,379
Copper & Brass	631
E Waste	192
Batteries	1,001
Garbage, Process Derived & Hazardous Waste (Burned for Energy Recovery)	16,472



Recycled Waste Categories (continued)	Metric Tons
Hazardous Waste (Recycled)	5,040
Iron & Steel	142,085
Liquid Waste [Used Oils, Paints, Solvents etc.]	16,151
Other Process Derived Waste (Recycled)	13,746
Paper	945
Plastic	5,067
Wood	42,619

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, 2024 to December 31, 2024

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 Jamestown Engine Plant, New York, 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.

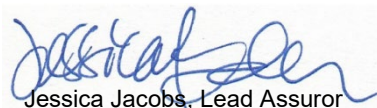
Statement of independence, integrity and competence

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:

Jessica Jacobs, Lead Assuror
ESG Program Manager
Apex Companies, LLC
Cincinnati, OH



Trevor Donaghy, Technical Review
ESG Director
Apex Companies, LLC
Pleasant Hill, California

June 13, 2025

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 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

Types of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

- **Scope 1:** 347,439 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 530,585 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 435,768 metric tons of CO₂ equivalent
- **Scope 3:**
 - Category 1 - Purchased Goods & Services: 5,341,000 metric tons of CO₂ equivalent
 - Category 2 - Capital Goods: 695,000 metric tons of CO₂ equivalent
 - Category 3 - Fuel- and Energy-Related Activities: 184,000 metric tons of CO₂ equivalent
 - Category 4 - Upstream Transportation and Distribution: 1,332,000 metric tons of CO₂ equivalent
 - Category 5 - Waste Generated in Operations: 20,700 metric tons of CO₂ equivalent
 - Category 6 - Business Travel (air travel and rental cars): 20,300 metric tons of CO₂ equivalent
 - Category 7 - Employee Commuting: 124,000 metric tons of CO₂ equivalent
 - Category 8 - Upstream Leased Assets: 26,000 metric tons of CO₂ equivalent
 - Category 9 - Downstream Transportation and Distribution: 1,332,000 metric tons of CO₂ equivalent
 - Category 10 - Processing of Sold Products: 2,700 metric tons of CO₂ equivalent
 - Category 11 - Use of Sold Products: 1,067,300,000 metric tons of CO₂ equivalent
 - Category 12 - End-of-Life Treatment of Sold Products: 57,200 metric tons of CO₂ equivalent
 - Category 13 - Downstream Leased Assets: 73,000 metric tons of CO₂ equivalent
 - Category 15 - Investments: 56,400 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, 2024 to December 31, 2024

Criteria against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) 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 GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

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 Jamestown Engine Plant, New York, 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 GHG 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 blue ink signature of Jessica Jacobs, written in a cursive style.

Jessica Jacobs, Lead Verifier
ESG Program Manager
Apex Companies, LLC
Cincinnati, Ohio

A blue ink signature of Trevor Donaghu, written in a cursive style.

Trevor Donaghu, Technical Review
ESG Director
Apex Companies, LLC
Pleasant Hill, California

June 25, 2025

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 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:

2024 Reported Water Withdrawal	Gallons	Megaliters
Groundwater	62,446,599	236
Rainwater	10,310,487	39
Municipal Water	924,135,678	3,498
Total Water Withdrawal	996,892,763	3,774

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, 2024 to December 31, 2024

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 Jamestown Engine Plant, New York, 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 handwritten signature in blue ink, appearing to read 'Jessica Jacobs', over a light blue rectangular background.

Jessica Jacobs, Lead Assuror
ESG Program Manager
Apex Companies, LLC
Cincinnati, OH

A handwritten signature in blue ink, appearing to read 'Trevor Donaghu', over a light blue rectangular background.

Trevor Donaghu, Technical Review
ESG Director
Apex Companies, LLC
Pleasant Hill, California

June 13, 2025

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 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.