Supplemental Information

S&P Global 2025 Corporate Sustainability Assessment (CSA)

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S&P Global Supplemental Information

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This document provides supplemental environmental information for the S&P Global Sustainability Assessment. Cummins has participated in this assessment since 2005.

2.1.5 Environmental Violations

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 (EPA), the State of California, and the California Air Resources Board (CARB) in April 2024, 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.

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.

	FY 2021	FY2022	FY2023	FY2024
Number of violations of legal obligations/ regulations	2	2	See comments above	See comments above
Amount of fines/ penalties related to the above. Currency: USD - US Dollar	$125,000	$55,650	See comments above	See comments above
Environmental liability accrued at year end. Currency: USD - US Dollar	$125,000	$0	See comments above	See comments above

2.7.2 Lifecycle Assessment

Cummins is dedicated to creating more sustainable products and promoting a circular economy through its Destination Zero strategy, the company's commitment to sustainability and helping its customers navigate the energy transition while growing the business. It also outlines the company's long-term environmental sustainability goals and aspirations for 2050.

The Lifecycle Assessment (LCA) approach plays a critical part to benchmark Cummins products, enable determination of product's environmental footprint, through the various lifecycle stages from raw material extraction, to manufacturing, in-use, and extended lifetime. The LCA framework enables computation of environmental metrics, which can be reported in terms of energy demand, embodied carbon, GHG, water usage, land usage etc. The environmental impacts are broadly classified to indicate potential detrimental effects to human health, resource depletion and ecosystem quality.

A product's environmental impact can be computed by using an industry approved method, i.e., (1) ISO 14040:2006 Environmental management — Life Cycle Assessment— Principles and framework and (2) ISO 14044:2006 Environmental management — Life cycle assessment — Requirements and guidelines.

Following the ISO frameworks, Cummins has executed LCAs for finding hotspots, screening studies for product focused pilots for systems/sub-systems to evaluate the environmental footprint partnering with the industry and academia. In addition, Cummins has successfully integrated the LCA tool within Cummins environment to build capability and execute Lifecycle Impact Assessment (LCIA) for products.

Early in its lifecycle journey, Cummins collaborated with the Massachusetts Institute of Technology on a simplified LCA of a heavy-duty engine. The study analyzed material composition of engine families for on-highway, off-highway, and power generation applications. Power generation application included engines ranging in displacement from 19 L to 91 L. Examples of use included locomotives, ships, and industrial power generation. The study documented the LCA process and made key observations based upon assessment of engine's material composition across all displacements. The material composition varied across the engine lines, but some materials were common to all.

The simplified LCA then led Cummins to expand its approach to conduct full LCAs.
Through Life Cycle Assessments of its engines, power generator sets, alternators, rear-axles, aftertreatment systems and turbochargers, Cummins estimates LCA coverage of 91% of its products.

Description of the Life Cycle Assessment approach	% of Total Products
Full LCAs Our data computed with the University/industry partnerships adhered to ISO 14040/14044	86
Simplified LCAs Streamlined LCAs have been conducted in adherence to ISO 14040/14044	10
Total	96

2.7.5 End of Life Cycle Responsibility

Cummins has participated in the circular economy for over 60 years through its active remanufacturing business, Cummins New and ReCon Parts (NRP). Cummins ReCon® products give customers the choice to replace parts with remanufactured parts or purchase ReCon engines. Cummins also performs rebuilds of its products through a global network of Master Rebuild Centers. Both ReCon and Rebuild products perform to the same standards as new products, providing a cost-effective and sustainable solution for extending product life.

However, the end-of-life responsibility of a Cummins product doesn't start when the product is at the end of its life. It starts at the product design phase where deliberate actions are taken to design for key Rs – reuse, repair, rebuild, and remanufacturing. Material circularity is at the heart of Cummins' commitment to use natural resources in the most sustainable way. This extends the usefulness of components by reusing, rebuilding and remanufacturing them across multiple use cycles, which is defined as the typical operating duration. It also minimizes waste and delivers maximum value. The company's 2050 targets for materials include:

- Design out waste in products and processes
- Use materials again for next life

Cummins recognizes that delivering on its commitment to the sustainable use of materials requires measurable near-term progress. To support this, the company has set the following goals for 2030:

- Achieve zero waste growth and minimize single use plastics in Cummins facilities and operations
- Create lifecycle plans for new products capable of 90% material circularity

Cummins' overarching circular economy strategy encompasses these near-term 2030 goals and additional focus areas that will progressively advance the company toward its 2050 targets. This integrated strategy addresses multiple dimensions of material stewardship throughout the value chain — from initial design and sourcing to end-of-life management. More details can be found in the latest Sustainability Report as well as Climate Transition Plan available here:
https://www.cummins.com/company/esg/sustainability-progress-reports/archive

The NRP business is positioned to play a crucial role in helping to meet our Destination Zero goals around material circularity, ensuring supply continuity of critical components for our core business and enabling growth of the Cummins aftermarket business. Remanufacturing requires far less energy and natural resources to extend life than building new products. It is estimated it requires 85% less energy to remanufacture a product than to manufacture new. Remanufacturing maximizes benefits for customers and the environment. This article provides some frequently asked questions about remanufacturing:
https://www.cummins.com/news/2024/02/05/frequently-asked-questions-about-remanufacturing

Cummins products are designed with this in mind, enabling them to have a long, and increasingly fuel-efficient, life. Through the common application of salvage technology, component re-use guidelines and remanufacturing-specific policies and procedures, the company has become increasingly sophisticated in what it can remanufacture and for how long it can extend a product's life. In many cases, remanufactured products today are "upcycled" to include design, emissions, fuel economy and quality upgrades. The percentage of products/materials reflects constraints in global regulations permitting remanufacturing as well as challenges in getting material returned to Cummins.

	FY 2021	FY2022	FY2023	FY2024
Percentage of products sold in the reporting year that can be reused or recycled *	95	95	95	95
Percentage of products and materials that were reused or recycled by Cummins or third party where data can be determined **	9	9	8	7
Financial benefit to the company (revenue)	$1.97 billion	$1.98 billion	$1.93 billion	$1.94 billion

* Cummins products are comprised of 95% metal

** This figure is an estimate of material returned directly to Cummins as well as identified third party remanufacturing.

3.3.1 Training & Development Inputs

The total number of training hours completed by Cummins employees was calculated using multiple data sources available to our Training and Development team. The cumulative training hours amounted to 1,107,088. Based on a total employee count of 69,600, this equates to an average of 15.91 training hours per employee.