



2024 GRI DATA BOOK

2024 Cummins Content Index

GRI Content Index

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

Disclosure no.	Disclosure name	Location / Explanation
GENERAL DISCLOSURES		
2-1	Organizational details	Cummins Inc. Publicly traded corporation 500 Jackson St., Columbus, Indiana (U.S.) 47201 2024–2025 Sustainability Progress Report : Who we are (pg. 6)
2-2	Entities included in the organization’s sustainability reporting	2024–2025 Sustainability Progress Report : Who we are (pg. 6) Annual Report on Form 10K : Exhibit 21 (Subsidiaries)
2-3	Reporting period, frequency and contact point	This 2025 GRI Content Index covers calendar year 2024 performance and is prepared on an annual reporting cycle aligned with financial reporting. Gracie Hatton, Technical and Environmental Communications 500 Jackson St., Columbus, Indiana (U.S.) 47201
2-4	Restatements of information	None

Disclosure no.	Disclosure name	Location / Explanation
2-5	External assurance	2024 Cummins Environmental, Social and Governance Assurance Statements 2024–2025 Sustainability Progress Report : About Cummins' data (pg. 5)
2-6	Activities, value chain and other business relationships	Annual Report on Form 10-K : 1. Business > Overview (pg. 5–9) Annual Report on Form 10-K : 1. Business > Supply (pg. 11) Annual Report on Form 10-K : 7. Management's Discussion and Analysis of Financial Condition and Results of Operations (pg. 32) 2024–2025 Sustainability Progress Report : Who we are (pg. 6–7)
2-7	Employees	2024–2025 Sustainability Progress Report : Who we are (pg. 6–7)
2-8	Workers who are not employees	2024–2025 Sustainability Progress Report : Health, Safety and Environment (pg. 36)
2-9	Governance structure and composition	2025 Proxy Statement : Corporate Governance (pg. 9–12) 2024 TCFD Report : Governance (pg. 2 & pg. 10)
2-10	Nomination and selection of the highest governance body	2025 Proxy Statement : Corporate Governance > Election of Directors (pg. 16) 2025 Proxy Statement : Proxy Summary > Composition of the Board (pg. 3) 2025 Proxy Statement : Corporate Governance > Importance of Diversity (pg. 8)

Disclosure no.	Disclosure name	Location / Explanation
2-11	Chair of the highest governance body	2025 Proxy Statement : Corporate Governance > Election of Directors > Nominees (pg. 17) 2025 Proxy Statement : Corporate Governance > Leadership Structure (pg. 11)
2-12	Role of the highest governance body in overseeing the management of impacts	2025 Proxy Statement : Corporate Governance (pg. 7) Corporate Governance Principles – Governance and Nominating Committee Charter Audit Committee Charter Corporate Governance Principles
2-13	Delegation of responsibility for managing impacts	2025 Proxy Statement : Corporate Governance > Sustainability and ESG (pg. 9) 2024 TCFD Report (pg. 3)
2-14	Role of the highest governance body in sustainability reporting	2025 Proxy Statement : Corporate Governance (pg. 7)
2-15	Conflicts of interest	Corporate Governance Principles Cummins Code of Business Conduct : Conflicts (pg. 12)
2-16	Communication of critical concerns	2024–2025 Sustainability Progress Report : Ethics and Compliance (pg. 44–45)
2-17	Collective knowledge of the highest governance body	2025 Proxy Statement : Corporate Governance > Sustainability and ESG (pg. 9) 2025 Proxy Statement : Corporate Governance > Board of Directors and Committees (pg. 12)

Disclosure no.	Disclosure name	Location / Explanation
2-18	Evaluation of the performance of the highest governance body	2025 Proxy Statement : Executive Compensation (pg. 23–73)
2-19	Remuneration policies	2025 Proxy Statement : Executive Compensation (pg. 23–73)
2-20	Process to determine remuneration	2025 Proxy Statement : Executive Compensation (pg. 23–73)
2-21	Annual total compensation ratio	2025 Proxy Statement : Executive Compensation (pg. 23–73)
2-22	Statement on sustainable development strategy	2024–2025 Sustainability Progress Report
2-23	Policy commitments	2024–2025 Sustainability Progress Report : (pg. 51) Human Rights Policy Cummins Sustainability Document Library
2-24	Embedding policy commitments	2024–2025 Sustainability Progress Report : Ethics and Compliance (pg.43–44) Cummins Code of Business Conduct

Disclosure no.	Disclosure name	Location / Explanation
2-25	Processes to remediate negative impacts	2024–2025 Sustainability Progress Report : Ethics and Compliance (pg. 43–44) Cummins Code of Business Conduct Supplier Code of Business Conduct
2-26	Mechanisms for seeking advice and raising concerns	2024–2025 Sustainability Progress Report : Ethics and Compliance (pg. 43–44) Cummins Code of Business Conduct
2-27	Compliance with laws and regulations	Cummins Drivetrain and Braking Systems (formerly Meritor) – Plainfield, Indiana The site received a Notice of Violation on December 30, 2024, which included an Agreed Order for a \$16,700 penalty resulting from deficiencies identified during an Indiana Department of Environmental Management Office of Air Quality inspection occurring on May 26, 2022.
2-28	Membership associations	2025 Cummins CDP Report : 4.11 (pg. 99)
2-29	Approach to stakeholder engagement	2025 Climate Transition Plan : Stakeholder engagement (pg. 24)
2-30	Collective bargaining agreements	Annual Report on Form 10-K : Human Capital Resources (pg. 15)
Material Topics	3-1	Process to determine material topics
	3-2	List of material topics
	3-3	Management of material topics
		2024–2025 Sustainability Progress Report : Focusing on what matters (pg. 8)
		2024–2025 Sustainability Progress Report : Material topics (pg. 9)
		2024–2025 Sustainability Progress Report : Material topics & SDGs (pg. 10)
		2024 TCFD Report : Governance (pg. 2)

Disclosure no.		Disclosure name	Location / Explanation
ECONOMIC STANDARDS			
Economic Performance	201-1	Direct economic value generated and distributed	2024–2025 Sustainability Progress Report : Who we are (pg. 6)
	201-2	Financial implications and other risks and opportunities due to climate change	2025 Climate Transition Plan : Risks and opportunities (pg. 17)
	201-3	Defined benefit plan obligations and other retirement plans	2025 Proxy Statement : Pension Benefits for 2024 (p.58) Annual Report on Form 10K : Estimated Future Contributions and Benefit Payments (pg. 96)
	201-4	Financial assistance received from government	2024–2025 Sustainability Progress Report : Government relations (pg. 49)
Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Diversity, Equity and Inclusion : Pay Balance
	202-2	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.
Procurement Practices	204-1	Proportion of spending on local suppliers	2024–2025 Sustainability Progress Report : Supply Chain (pg. 51)

Disclosure no.	Disclosure name	Location / Explanation
Anti-corruption	205-1	Operations assessed for risks related to corruption 2024–2025 Sustainability Progress Report : Ethics and Compliance (pg. 43)
	205-2	Communication and training about anti-corruption policies and procedures 2024–2025 Sustainability Progress Report : Ethics and Compliance (pg. 44)
	205-3	Confirmed incidents of corruption and actions taken 2024–2025 Sustainability Progress Report : Ethics and Compliance (pg. 43)
Anti-competitive behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices Annual Report on Form 10-K : Item 3 Legal proceedings (pg. 29)
ENVIRONMENTAL STANDARDS		
Energy Consumption and Emissions	302	Management approach 2024 TCFD Report : Governance (pg. 2)
		Corporate HSE Policy
		2024 Cummins Environmental, Social and Governance Assurance Statements
		2024–2025 Sustainability Progress Report : About Cummins Data (pg. 5)

Disclosure no.	Disclosure name	Location / Explanation		
	Management approach <i>(continued)</i>	Auditing and data certification		
		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.		
		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.		
		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.		
		By the end of 2024, Cummins has an auditor pool of 306 certified 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.		
		STANDARD	COVERAGE	CERTIFICATION
		ISO 14001:2015 Environmental Management System	303 locations globally and corporate offices	SGS (Société Générale de Surveillance)
		ISO 50001:2018 Energy Management System	33 locations globally and corporate offices	SGS (Société Générale de Surveillance)
		Superior Energy Performance and ISO 5001:2018	Seven locations in North America and two in Mexico (including corporate offices)	DEKRA
		ASSURED PROCESS AND DATA	COVERAGE	ASSURER
		Water, Waste, Energy and Select Social and Governance data	All Cummins	Apex Companies

Disclosure no.		Disclosure name	Location / Explanation
Energy Consumption	302-1	Energy consumption within the organization	2025 Cummins CDP Report : 7.30.1 (pg. 257)
	302-2	Energy consumption outside the organization	2025 Cummins CDP Report : 7.30.1 (pg. 257)
	302-4	Reduction of energy consumption	2025 Cummins CDP Report : 7.55.1 (pg. 320)
			2025 Cummins CDP Report : 7.55.2 (pg. 321)
			2025 Cummins CDP Report : 7.53 (pg. 308)
	302-5	Reductions in energy requirements of products and services	2024-2025 Cummins Sustainability Progress Report : Environment (pg. 20-21)
Emissions	305	Management approach	See Disclosure 302 – Management approach
	305 -1	Direct (Scope 1) GHG emissions	2025 Cummins CDP Report : 7.6 (pg. 191)
	305 -2	Indirect (Scope 2) GHG emissions	2025 Cummins CDP Report : 7.7 (pg. 196)
	305 -3	Other indirect (Scope 3) GHG emissions	2025 Cummins CDP Report : 7.8 (pg. 201)
	305 -4	GHG emissions intensity	2025 Cummins CDP Report : C7. Environmental performance – Climate Change (pg. 177)

Disclosure no.	Disclosure name	Location / Explanation																																																																																																
305 -5	Reduction of GHG emissions	2025 Cummins CDP Report : C7. Environmental performance - Climate Change (pg. 177)																																																																																																
305 -6	Emissions of ozone-depleting substances (ODS)	2025 Cummins CDP Report : C7. Environmental performance - Climate Change (pg. 177)																																																																																																
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><tr><th>Direct Air Emissions</th><th>2018</th><th>2019</th><th>2020</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>NOx [Metric Tons]</td><td>4,123</td><td>3,927</td><td>3,414</td><td>3,502</td><td>3,202</td><td>3,308</td><td>3,228</td></tr><tr><td>CO [Metric Tons]</td><td>922</td><td>880</td><td>764</td><td>786</td><td>722</td><td>744</td><td>726</td></tr><tr><td>PM 10 [Metric Tons]</td><td>257</td><td>244</td><td>213</td><td>218</td><td>198</td><td>206</td><td>201</td></tr><tr><td>SOx [Metric Tons]</td><td>248</td><td>235</td><td>205</td><td>209</td><td>190</td><td>198</td><td>193</td></tr><tr><td>VOC [Metric Tons]</td><td>1,791</td><td>1,409</td><td>1,015</td><td>1,406</td><td>1,317</td><td>1,342</td><td>1,598</td></tr><tr><td colspan="8">Direct</td></tr><tr><td>Diesel [Gigajoules]</td><td>1,983,655</td><td>1,878,123</td><td>1,635,691</td><td>1,668,924</td><td>1,514,160</td><td>1,577,345</td><td>1,539,033</td></tr><tr><td>Natural Gas [Gigajoules]</td><td>2,909,970</td><td>2,950,712</td><td>2,527,319</td><td>2,710,046</td><td>2,637,361</td><td>2,511,465</td><td>2,449,943</td></tr><tr><td>Propane [Gigajoules]</td><td>159,285</td><td>157,328</td><td>127,703</td><td>146,935</td><td>164,019</td><td>141,137</td><td>129,230</td></tr><tr><td colspan="8">INDIRECT</td></tr><tr><td>Electricity [Gigajoules]</td><td>5,318,877</td><td>5,117,755</td><td>4,599,873</td><td>5,220,037</td><td>4,988,828</td><td>4,899,266</td><td>5,129,864</td></tr></table>	Direct Air Emissions	2018	2019	2020	2021	2022	2023	2024	NOx [Metric Tons]	4,123	3,927	3,414	3,502	3,202	3,308	3,228	CO [Metric Tons]	922	880	764	786	722	744	726	PM 10 [Metric Tons]	257	244	213	218	198	206	201	SOx [Metric Tons]	248	235	205	209	190	198	193	VOC [Metric Tons]	1,791	1,409	1,015	1,406	1,317	1,342	1,598	Direct								Diesel [Gigajoules]	1,983,655	1,878,123	1,635,691	1,668,924	1,514,160	1,577,345	1,539,033	Natural Gas [Gigajoules]	2,909,970	2,950,712	2,527,319	2,710,046	2,637,361	2,511,465	2,449,943	Propane [Gigajoules]	159,285	157,328	127,703	146,935	164,019	141,137	129,230	INDIRECT								Electricity [Gigajoules]	5,318,877	5,117,755	4,599,873	5,220,037	4,988,828	4,899,266	5,129,864
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Supplier Environmental Assessment	308-1	Percentage of new suppliers that were screened using environmental criteria 2024–2025 Sustainability Progress Report : Supply Chain (pg. 51) Supplier Code of Business Conduct
SOCIAL STANDARDS		
Labor Practices	403-1	Workers representation in formal joint management-worker health and safety committees 2024–2025 Sustainability Progress Report : Health, Safety and Environment (pg. 36)
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities 2024–2025 Sustainability Progress Report : Health, Safety and Environment (pg. 36)
	403-4	Worker participation, consultation, and communication on occupational health and safety 2024–2025 Sustainability Progress Report : Health, Safety and Environment (pg. 36)
Training and Education	404-1	Average hours of training per year per employee 2025 S&P Global Supplemental Information : 3.3.1 Training & Development Inputs (pg. 7)
	404-2	Programs to upgrade skills 2025 Human Capital Management Report : Training and Development (pg. 13)

Disclosure no.	Disclosure name	Location / Explanation
404-3	Percentage of employees receiving regular performance and career development reviews	2025 Human Capital Management Report : Training and Development (pg. 13)
Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	2025 Proxy Statement : Diversity and Inclusion (pg. 27)
Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	2024–2025 Sustainability Progress Report : Ethics and Compliance (pg. 43)
Freedom of association/collective bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Cummins Code of Business Conduct Supplier Code of Business Conduct
Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	2024–2025 Sustainability Progress Report : Ethics and Compliance (pg. 43) Supplier Code of Business Conduct
Forced Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supplier Code of Business Conduct
Human Rights	412-1 Operations that have been subject to human rights reviews or impact assessments	2024–2025 Sustainability Progress Report : Ethics and Compliance (pg. 43) Human Rights Policy

Disclosure no.		Disclosure name	Location / Explanation
Community Engagement	413-1	Operations with local community engagement, impact assessments, and development programs	2024–2025 Cummins Sustainability Progress Report : Community Engagement (pg. 30)
	413-2	Operations with significant actual and potential negative impacts on local communities	2024–2025 Cummins Sustainability Progress Report : Community Engagement (pg. 30)
Supplier Assessment	414-1	New suppliers screened using social criteria	Supplier Code of Business Conduct 2024–2025 Sustainability Progress Report : Ethics and Compliance (pg. 43) 2024–2025 Sustainability Progress Report : Supply Chain (pg. 51)
	414-2	Negative social impacts in the supply chain and actions taken	2024–2025 Sustainability Progress Report : Supply Chain (pg. 51)
Public Policy	415-1	Political contributions	2024–2025 Sustainability Progress Report : Government relations > Political contributions (pg. 50)
Customer Health & Safety	416-1	Assessment of the health and safety impacts of product and service categories	Code of Business Conduct : Product safety & prohibited substances (pg. 14)
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2024–2025 Sustainability Progress Report : Health, Safety and Environment (pg. 35)



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