



2024 SASB REPORT

Sustainability Accounting Standards Board (SASB)

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SASB has placed Cummins in the Industrial Machinery & Goods category. It has generated the following questions for companies in this category to address. The report covers calendar year 2024, the most recent year-end data available. The report was compiled in December 2025.

Topic	Code	Accounting metric	Unit	Category	Disclosure
ENERGY MANAGEMENT					
	RT-IG-130a.1	(1) Total energy consumed	Gigajoules (GJ)	Quantitative	10,090,966
		(2) Percentage grid electricity	%		48.9% of total energy
		(3) Percentage renewable	%		11.82% of total energy
HEALTH AND SAFETY					
	RT-IG-320a.1	(1) Total recordable incidence rate (TRIR):	Rate per 200,000 hours worked	Quantitative	Cummins’ Incidence Rate, the rate of recordable injuries, decreased from 0.78 in 2023 to 0.69 in 2024. 2024–2025 Sustainability Progress Report : Health, Safety and Environment (pg. 35)
		(2) Fatality Rate	Rate per 200,000 hours worked	Quantitative	Cummins’ PSIF Rate, the rate of potentially serious injuries and fatalities, decreased from 0.76 in 2023 to 0.74 in 2024. 2024–2025 Sustainability Progress Report : Health, Safety and Environment (pg. 35)

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		(3) Near miss frequency rate for (a) direct employees and (b) contract employees	Rate per 200,000 hours worked	Quantitative	2024–2025 Sustainability Progress Report : Health, Safety and Environment (pg. 35) Cummins does not disclose near miss frequency rate for direct employees and contract employees.
FUEL ECONOMY & EMISSIONS IN USE-PHASE					
	RT-IG-410a.1	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles	Litres per 100 tonnekilometres	Quantitative	Cummins does not currently calculate sales-weighted fuel efficiency data. As an independent engine and power technology maker, there are many complexities regarding how the company's engines and technology are sold and then used by customers, creating a high degree of uncertainty in deriving a single number for each category. 2024–2025 Sustainability Progress Report : Environment (pg. 20)
	RT-IG-410a.2	Sales-weighted fuel efficiency for nonroad equipment	Litres per hour	Quantitative	See RT-IG-410a.1
	RT-IG-410a.3	Sales-weighted fuel efficiency for stationary generators	Kilojoules per litre	Quantitative	See RT-IG-410a.1
	RT-IG-410a.4	Sales-weighted emissions of (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines and (d) other non-road diesel engines	Grammes per kilojoule	Quantitative	Cummins does not currently calculate sales-weighted emissions, but it has made significant progress in reducing oxides of nitrogen (NOx) and particulate matter (PM). The company decided several decades ago to embrace tougher environmental standards and to use Cummins' technological expertise and innovation to drive business success and community improvement. As a result, the company has grown its business and enhanced air quality, reducing NOx and PM by 90% and 99%, respectively, over the last two decades.

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MATERIALS SOURCING					
	RT-IG-440a.1	Description of the management of risks associated with the use of critical materials	n/a	Discussion and analysis	Cummins manages risks tied to critical materials such as platinum group metals, cobalt, rare earth elements, and specialty steels through supplier audits, restricted substances policies and the Responsible Minerals Initiative (RMI). Relevant policies include the Supplier Code of Conduct, Conflict Minerals Disclosure and Cobalt Responsible Sourcing Policy. Supplier Code of Conduct Conflict Minerals Disclosure Cobalt Responsible Sourcing Policy
REMANUFACTURING DESIGN & SERVICES					
	RT-IG-440b.1	Revenue from remanufactured products and remanufacturing services	Presentation currency	Quantitative	For 2024, revenue derived from the sale of remanufactured products was close to \$1.94 billion. This revenue includes parts and engines sold directly to self-servicing original equipment manufacturers as well as through the company's independent, joint venture and company-owned distributors and used in Cummins' Master Rebuild Centers. 2025 S&P Global Supplemental Information: 2.7.5 End of Life Cycle Responsibility (pg. 6)
ACTIVITY METRICS					
	RT-IG-000.A	Units sold	Number	Quantitative	Annual Report on Form 10-K
	RT-IG-000.B	Number of employees	Number	Quantitative	69,600 (as of Dec. 31, 2024) 2024–2025 Sustainability Progress Report: Overview (pg. 6)



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Produced in U.S.A. 12/25
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