Cummins Inc.

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Read full terms of disclosure

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12/11/2025, 08:38 pm

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:
☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:
☑ USD

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:
☑ Publicly traded organization

(1.3.3) Description of organization

Cummins Inc., a global power solutions leader, is comprised of five business segments – Engine, Components, Distribution, Power Systems and Accelera by Cummins – supported by our global manufacturing and extensive service and support network, skilled workforce and vast technological expertise. Cummins is committed to its Destination Zero strategy, which is grounded in the company's commitment to sustainability and helping its customers successfully navigate the energy transition with its broad portfolio of products. The products range from advanced diesel, natural gas, electric and hybrid powertrains and powertrain related components including aftertreatment, turbochargers, fuel systems, valvetrain technologies, controls systems, air handling systems, automated transmissions, axles, drivelines, brakes, suspension systems, electric power generation systems, electrified power systems with innovative components and subsystems, including battery, fuel cell and electric power technologies and hydrogen production technologies. Headquartered in Columbus, Indiana (U.S.), since its founding in 1919, Cummins employs approximately 69,600 people committed to powering a more prosperous world through three global corporate responsibility priorities critical to healthy communities: education, environment and equality of opportunity. Cummins serves its customers online, through a network of company-owned and independent distributor locations, and through thousands of dealer locations worldwide and earned about $3.9 billion on sales of $34.1 billion in 2024.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/31/2024

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☑ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☑ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☑ 5 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☑ 5 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☑ Not providing past emissions data for Scope 3

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

34102000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

231021106

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

CMI

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Peru
☑ Chile
☑ China
☑ Ghana
☑ India
☑ Brazil
☑ Canada
☑ France
☑ Mexico
☑ Norway
☑ Zambia
☑ Austria
☑ Belgium
☑ Czechia
☑ Germany
☑ Botswana
☑ Colombia
☑ Italy
☑ Japan
☑ Qatar
☑ Spain
☑ Angola
☑ Panama
☑ Poland
☑ Serbia
☑ Sweden
☑ Turkey
☑ Ireland
☑ Morocco
☑ Nigeria
☑ Romania
☑ Senegal
☑ Thailand
☑ Viet Nam

☑ Honduras
☑ Malaysia
☑ Mongolia
☑ Costa Rica
☑ Kazakhstan
☑ Mozambique
☑ El Salvador
☑ Netherlands
☑ United States of America
☑ Bolivia (Plurinational State of)
☑ United Kingdom of Great Britain and Northern Ireland
☑ Argentina
☑ Australia
☑ Singapore
☑ New Zealand
☑ Philippines
☑ South Africa
☑ Papua New Guinea
☑ United Arab Emirates

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☑ No, not currently but we intend to provide it within the next two years	*We intend to provide this data within the next two years.*

[Fixed row]

(1.21) For which transport modes will you be providing data?

Select all that apply
☑ Light Duty Vehicles (LDV)
☑ Heavy Duty Vehicles (HDV)

(1.22) Provide details on the commodities that you produce and/or source.

Timber products

(1.22.1) Produced and/or sourced

Select from:

☑ Sourced

(1.22.2) Commodity value chain stage

Select all that apply

☑ Manufacturing

☑ Retailing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

☑ Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

69928

(1.22.8) Did you convert the total commodity volume from another unit to metric tons?

Select from:

☑ No

(1.22.11) Form of commodity

Select all that apply

☑ Secondary packaging

☑ Tertiary packaging

(1.22.12) % of procurement spend

Select from:

☑ Less than 1%

(1.22.13) % of revenue dependent on commodity

Select from:

☑ Less than 1%

(1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

☑ Yes, disclosing

(1.22.15) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ No

(1.22.19) Please explain

wood, kraft paper and corrugated are used for packaging our products to customers and for intercompany movement. We also recieve products and parts from suppliers in wood based packaging products.
[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 4+ suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ All supplier tiers known have been mapped

(1.24.6) Smallholder inclusion in mapping

Select from:

☑ Smallholders not relevant, and not included

(1.24.7) Description of mapping process and coverage

We are mapping our Tier 1 suppliers by categories. We are requesting all suppliers to provide their supplier base to raw material level. New suppliers are required to map sub-tier networks before they are brought on board or get business awarded. We also do supplier due diligence assessments for all sub-tier networks to ensure they meet our risk related requirements. For existing suppliers, we have been manually collecting data and are working with local sourcing teams to negotiate and gather data missing on supplier tiers. We do the same due diligence exercises with current suppliers. With the launch of risk monitoring tool, we will leverage AI-driven insights to enable smarter sourcing strategies and confidently ensure regulatory compliance.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

☑ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☑ Recycling

[Fixed row]

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Timber products

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

☑ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

☑ Tier 1 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

☑ 1-25%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

☑ All supplier tiers known have been mapped for this sourced commodity

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning

For Cummins, a three-year period is a short time horizon, especially for product development. Acquisitions would be included in this timeframe.

Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Most of Cummins' planning falls into this time horizon, as engine platforms or specific product launches are initiatives that take longer than 3 years.

Long-term

(2.1.1) From (years)

10

(2.1.2) Is your long-term time horizon open ended?

Select from:
☑ No

(2.1.3) To (years)

30

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Cummins environmental sustainability strategy would fall into this category. Destination Zero has near-term 2030 goals and long-term 2050 targets
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

☑ Tier 2 suppliers

☑ Tier 3 suppliers

☑ Tier 4+ suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term
☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:
☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply
☑ Not location specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management
☑ Enterprise Risk Management

International methodologies and standards
☑ ISO 14001 Environmental Management Standard

Other
☑ Scenario analysis
☑ Desk-based research
☑ External consultants
☑ Materiality assessment
☑ Internal company methods
☑ Partner and stakeholder consultation/analysis

(2.2.2.13) Risk types and criteria considered

Acute physical
☑ Drought
☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Pollution incident

Chronic physical
☑ Changing temperature (air, freshwater, marine water)
☑ Heat stress
☑ Increased severity of extreme weather events
☑ Water stress

Policy
☑ Changes to international law and bilateral agreements
☑ Changes to national legislation

Market
☑ Availability and/or increased cost of raw materials
☑ Changing customer behavior

Reputation
☑ Impact on human health
☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology
☑ Transition to lower emissions technology and products

Liability
☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply
☑ Customers
☑ Employees
☑ Investors
☑ Local communities

☑ Suppliers
☑ Regulators

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:
☑ No

(2.2.2.16) Further details of process

Cummins is committed to identifying, assessing, addressing, monitoring and disclosing its climate-related impacts, risks and opportunities. A climate scenario analysis is a strategic approach that helps organizations identify, evaluate and prepare for a range of potential climate-related risks and opportunities. Cummins conducted a climate scenario analysis in 2018 to evaluate potential impacts on its operations and business strategy, aligning its disclosures with the Task Force on Climate-related Financial Disclosures (TCFD) framework. This scenario analysis has been instrumental in identifying physical and transition risks for Cummins, as well as opportunities for innovation and resilience. In 2024, Cummins reassessed its climate scenario analysis utilizing the Network for Greening the financial System (NGFS) scenarios 1 to reflect policy shifts, advances in climate science and improved data availability. Guided by the NGFS scenarios, the company deepened its understanding of various climate pathways and their potential implications for the business. Cummins uses a materiality assessment, which plays a critical role in shaping the company's strategy, by providing a comprehensive understanding of both financial and nonfinancial impacts. Cummins' first materiality matrix was completed in 2018-2019, with annual updates taking place by a cross-functional team. Given the evolution of sustainability-focused materiality assessments and the various regulations and standards expected to drive changes in how companies conduct those, Cummins initiated its first double materiality assessment in 2023, completed in 2024, considering two dimensions — the company's impact, positive or negative, on people and the environment, as well as material impacts on the company. Stakeholder engagement included subject matter experts across the company, executive leadership, employees and suppliers, as well as customers and community groups. This approach ensures that the company not only considers the economic implications of its actions but also evaluates the environmental, social and governance (ESG) factors that affect its stakeholders. The results were approved by the company's Executive Risk Council (ERC) and presented to the Board of Directors.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:
☑ Yes

(2.2.7.2) Description of how interconnections are assessed

The Cummins Board of Directors and the senior management team effectively oversee the company's top risks, while the Enterprise Risk Management (ERM) program gives the board and senior management a framework to help them understand, identify, assess, manage and monitor risks so the company can meet its strategic objectives. As climate-related risks affect multiple aspects of the business, the enterprise risks incorporate, where relevant, climate-related aspects, with a separate stand-alone enterprise risk on climate change for effective oversight and management. The Cummins board is ultimately responsible for assessing and managing climate-related risks and opportunities. Managing risk effectively is on the agenda at regularly scheduled board meetings, and the board reviews the ERM program and the results of Cummins' latest enterprise risk assessment annually. The company has a mature ERM program that identifies, categorizes and analyzes the relative severity and likelihood of the various types of material enterprise-related risks to which Cummins is or may be subject. The company has an executive risk council (ERC) that meets five times each year with the Executive Director, Global Risk to review and update material enterprise-related risks and mitigation plans for each. The ERC also is responsible for reviewing and approving the company's double materiality assessment that identifies ESG impacts, risks and opportunities and the Climate Scenario Analysis that identified risks and opportunities for Cummins under different climate change scenarios. The company assigns ownership of every enterprise risk to a member of the executive management team, which includes the climate change risk. Additionally, the board and its Committees provide oversight of the company's ESG risks and opportunities, including regular review by the full board of ESG strategy and challenges. The designated committees undertake detailed reviews of specific ESG risks and opportunities. For example, the Safety, Environment and Technology (SET) Committee provides primary oversight for environmental risks and opportunities. The board or its committees reviews elements of ESG strategy, risks and progress with dedicated time at every regular board meeting. The SET Committee provides overall guidance and insight on major environmental sustainability initiatives such as Cummins' environmental sustainability strategy, as well as environmental management at its facilities and operations. A central climate risk management program led by this Technical and Environmental Systems (TES) group continuously monitors the evolution of climate-related risks and opportunities, ensuring the appropriate adaptation and mitigation strategies are in place to effectively manage transition and physical risks across the company.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Other sensitive location, please specify :Cummins evaluates key global locations against both existing and emerging climate-related perils — such as flooding, high winds, extreme heat, hail, drought, wildfire, cold snaps and shifting precipitation patterns.

(2.3.4) Description of process to identify priority locations

Cummins launched a Climate Change & Resiliency working group to understand how climate change might impact the risks within its operations. Weather events have increased in frequency and severity, which pose potentially different threats. Annually, Cummins assesses weather-related risks and the potential impact on its worldwide footprint. In addition to factors like heat, water scarcity, and rising temperatures considered in climate scenario analysis, Cummins evaluates key global locations against both existing and emerging climate-related perils — such as flooding, high winds, extreme heat, hail, drought, wildfire, cold snaps and shifting precipitation patterns. These perils represent physical risks that may directly impact facilities, supply chains, and operations. Cummins assesses these risks through the year 2100 to understand their potential impact on business strategy and continuity, prioritizing the most significant threats based on exposure and vulnerability. A cross-functional team including facilities, manufacturing, supply chain, employee health and safety, and human resources collaborates to monitor, identify, assess, manage and mitigate these risks, and integrates climate risks into its business resiliency plans and sustainability goals. This integrated approach supports the incorporation of physical climate risks into strategic and business continuity planning, enhancing overall business, operational and financial resilience. Cummins leverages a water sourcing risk-scoring matrix to identify and prioritize sites most at risk of water scarcity globally, with detailed watershed assessments conducted for the highest-risk facilities. Facility data and conditions are reviewed annually and may alter the priority sites from year to year. These assessments help Cummins better understand and evaluate water-sourcing risks, alternatives and overall watershed conditions across the company. In addition to continued water conservation measures and technologies, additional response measures may include the deployment of more water storage and low- or no-water use processes such as air-cooled chiller systems where warranted, and upgrades to wastewater treatment systems to allow for 100% reuse for non-potable purposes.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Other, please specify :Results of operations, financial condition and cash flow

(2.4.3) Change to indicator

Select from:

☑ Absolute decrease

(2.4.5) Absolute increase/ decrease figure

1

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

We have completed a double materiality assessment considering two dimensions, the company's impact positive or negative on people and the environment as well as material impacts on the company. During the process, we defined the sustainability landscape by confirming a list of sustainability matters and definitions, id-ing and mapping potential impact areas along the value chain. We then assessed impacts, risks and opportunities considering both impact and financial materiality dimensions and scored topics according to thresholds. The consolidated results were finalized and confirmed with the Executive Risk Council, the senior leader group also responsible for informing the ERM process. We aligned our scoring methodology with our ERM process where our financial implications are outlined. Substantive risks and opportunities are aligned with Cummins' corporate Enterprise Risk Management (ERM) process that is based on standard accounting practices and evaluation of impacts, risks and opportunities is completed based on Double Materiality framework. While Cummins' process includes both qualitative and quantitative thresholds that define substantive, the quantitative values are not publicly disclosed; therefore, the values listed in the Absolute Increase / Decrease column are not representative of the actual thresholds. As part of the company's climate scenario analysis, Cummins has evaluated risks and opportunities across all three scenarios to gain a comprehensive understanding of potential challenges and implement effective management strategies. Climate-related risks and opportunities identified were evaluated on the severity of impact and likelihood over short-, medium- and long-term time horizons. The likelihood and financial impact of risks and opportunities are assessed using Cummins' Enterprise Risk Management (ERM) criteria. Disclosures were then prioritized based on internal financial materiality

thresholds aligned with Cummins Enterprise Risk Management (ERM) and Double Materiality Assessment (DMA) frameworks to highlight the most significant risks and the greatest opportunities for the Cummins.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Other, please specify :Results of operations, financial condition and cash flow

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

1

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

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Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

☑ Other, please specify :operational, strategic or compliance implications are considered

(2.4.7) Application of definition

We have completed a double materiality assessment considering two dimensions, the company's impact positive or negative on people and the environment as well as material impacts on the company. During the process, we defined the sustainability landscape by confirming a list of sustainability matters and definitions, id-ing and mapping potential impact areas along the value chain. We then assessed impacts, risks and opportunities considering both impact and financial materiality dimensions and scored topics according to thresholds. The consolidated results were finalized and confirmed with the Executive Risk Council, the senior leader group also responsible for informing the ERM process. We aligned our scoring methodology with our ERM process where our financial implications are outlined. Substantive risks and opportunities are aligned with Cummins' corporate Enterprise Risk Management (ERM) process that is based on standard accounting practices and evaluation of impacts, risks and opportunities is completed based on Double Materiality framework. While Cummins' process includes both qualitative and quantitative thresholds that define substantive, the quantitative values are not publicly disclosed; therefore, the values listed in the Absolute Increase / Decrease column are not representative of the actual thresholds. As part of the company's climate scenario analysis, Cummins has evaluated risks and opportunities across all three scenarios to gain a comprehensive understanding of potential challenges and implement effective management strategies. Climate-related risks and opportunities identified

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Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

☑ Other, please specify :operational compliance and strategic implications are also considered

(2.4.7) Application of definition

We have completed a double materiality assessment considering two dimensions, the company's impact positive or negative on people and the environment as well as material impacts on the company. During the process, we defined the sustainability landscape by confirming a list of sustainability matters and definitions, id-ing and mapping potential impact areas along the value chain. We then assessed impacts, risks and opportunities considering both impact and financial materiality dimensions and scored topics according to thresholds. The consolidated results were finalized and confirmed with the Executive Risk Council, the senior leader group also responsible for informing the ERM process. We aligned our scoring methodology with our ERM process where our financial implications are outlined. Substantive risks and opportunities are aligned with Cummins' corporate Enterprise Risk Management (ERM) process that is based on standard accounting practices and evaluation of impacts, risks and opportunities is completed based on Double Materiality framework. While Cummins' process includes both qualitative and quantitative thresholds that define substantive, the quantitative values are not publicly disclosed; therefore, the values listed in the Absolute Increase / Decrease column are not representative of the actual thresholds. As part of the company's climate scenario analysis, Cummins has evaluated risks and opportunities across all three scenarios to gain a comprehensive understanding of potential challenges and implement effective management strategies. Climate-related risks and opportunities identified were evaluated on the severity of impact and likelihood over short-, medium- and long-term time horizons. The likelihood and financial impact of risks and opportunities are assessed using Cummins' Enterprise Risk Management (ERM) criteria. Disclosures were then prioritized based on internal financial materiality thresholds aligned with Cummins Enterprise Risk Management (ERM) and Double Materiality Assessment (DMA) frameworks to highlight the most significant risks and the greatest opportunities for the Cummins.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Cummins manages all chemicals as potential water pollutants and has a prohibited substance list that prevents the use of extremely hazardous substances. CMI has a chemical approval process to review safety data sheets before purchase of all substances. CMI requires all sites to develop a spill prevention and response plan to protect from environmental impacts, we also have procedures for fluids management, stormwater protection and pollution prevention. These procedures require administrative and engineering controls to avoid negative impacts. CMI has an industrial wastewater management procedure that prohibits the disposal of industrial wastewater directly to the environment. Wastewater must be treated and meet regulatory requirements prior to disposal. Sites are audited for compliance annually and thorough pollution prevention audits are and have been conducted by external consultants within the past few years.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Other, please specify :All pollutants are managed in the same manner

(2.5.1.2) Description of water pollutant and potential impacts

Cummins has several pollutants that are banned through our prohibited chemical list. This list includes customer-prohibited chemicals, as well as CMI designated pollutants. CMI has chemical approval procedures, external reviews of our SDS's and compliance reviews to ensure adherence to the prohibited lists. We also have

building standards, fluids management and emergency preparedness procedures that mandate distribution, storage and containment requirements to avoid and control external environmental impacts.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

CMI has chemical approval procedures, external reviews of our SDS's and compliance reviews to ensure adherence to the prohibited lists. We also have building standards, fluids management and emergency preparedness procedures that mandate distribution, storage and containment requirements to avoid and control external environmental impacts.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Forests

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Not determined to be material based on double materiality assessment.

Water

(3.1.1) Environmental risks identified

Select from:
☑ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:
☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:
☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Not determined to be material based on double materiality assessment.
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:
☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Other acute physical risk, please specify :Acute weather events disrupt operations and affect labor safety

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ India

☑ Brazil

☑ Australia

☑ United States of America

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Cummins could experience operational disruptions due to extreme weather events like floods, hurricanes, wildfires etc. Climate change may exacerbate the frequency and intensity of natural disasters and adverse weather conditions, which may cause disruptions to the company's operations, including disrupting manufacturing, distribution and supply chain. The disruptions may also affect transportation infrastructure and raw material deliveries, which could impair the company's ability to meet customer demand and result in materially higher costs. Additionally, severe weather could pose health and safety risks to Cummins' workforce — potentially increasing healthcare and insurance expenses and causing labor shortages or site closures.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Medium

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Other compliance, monitoring or target, please specify :A cross-functional team collaborates to monitor, identify, assess, manage and mitigate these risks, and integrates climate risks into its business resiliency plans and sustainability goals.

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Cummins' cost calculations for responding to this acute physical climate risk is based on an integrated risk management framework that aligns with strategic, operational, and financial planning processes. This integrated approach supports the incorporation of physical climate risks into strategic and business continuity planning, enhancing overall business, operational and financial resilience. As such, representing a specific number associated with the cost is not feasible at the time.

(3.1.1.29) Description of response

Cummins launched a Climate Change & Resiliency working group to understand how climate change might impact the risks within its operations. Weather events have increased in frequency and severity, which pose potentially different threats. Annually, Cummins assesses weather-related risks and the potential impact on its worldwide footprint. In addition to factors like heat, water scarcity, and rising temperatures considered in climate scenario analysis, Cummins evaluates key global locations against both existing and emerging climate-related perils — such as flooding, high winds, extreme heat, hail, drought, wildfire, cold snaps and shifting precipitation patterns. These perils represent physical risks that may directly impact facilities, supply chains, and operations. Cummins assesses these risks through the year 2100 to understand their potential impact on business strategy and continuity, prioritizing the most significant threats based on exposure and vulnerability. A cross-functional team including facilities, manufacturing, supply chain, employee health and safety, and human resources collaborates to monitor, identify, assess, manage and mitigate these risks, and integrates climate risks into its business resiliency plans and sustainability goals. This integrated approach supports the incorporation of physical climate risks into strategic and business continuity planning, enhancing overall business, operational and financial resilience.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Increased severity of extreme weather events

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China
☑ India
☑ Brazil
☑ Australia
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Unknown

(3.1.1.9) Organization-specific description of risk

Cummins could be exposed to significant operational risks from changing environmental conditions. The company may experience labor shortages if climate-induced migration intensifies in regions subject to extreme weather and heat stress. Long-term water scarcity at key facilities could disrupt production processes and could have a material adverse effect on Cummins' results of operations and cash flows by driving up operational costs due to limited water availability. Additionally, rising ambient temperatures may affect energy consumption, worker productivity and equipment performance, potentially requiring material investments in resilient infrastructure.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Other, please specify :Material adverse effect on the company's results of operations, financial condition and cash flows

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term
☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Medium

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Other compliance, monitoring or target, please specify :A cross-functional team collaborates to monitor, identify, assess, manage and mitigate these risks, and integrates climate risks into its business resiliency plans and sustainability goals.

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Cummins' cost calculations for responding to this chronic physical climate risk is based on an integrated risk management framework that aligns with strategic, operational, and financial planning processes. This integrated approach supports the incorporation of chronic physical climate risks into strategic and business continuity planning, enhancing overall business, operational and financial resilience. As such, representing a specific number associated with the cost is not feasible at the time.

(3.1.1.29) Description of response

Cummins leverages a water sourcing risk-scoring matrix to identify and prioritize sites most at risk of water scarcity globally, with detailed watershed assessments conducted for the highest risk facilities. Facility data and conditions are reviewed annually and may alter the priority sites from year to year. These assessments help Cummins better understand and evaluate water-sourcing risks, alternatives and overall watershed conditions across the company. In addition to continued water conservation measures and technologies, additional response measures may include the deployment of more water storage and low- or no-water use processes such as air-cooled chiller systems where warranted, and upgrades to wastewater treatment systems to allow for 100% reuse for non-potable purposes.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Increased severity of extreme weather events

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ India

☑ Brazil

☑ Australia

☑ United States of America

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Cummins could be exposed to significant operational risks from changing environmental conditions. The company may experience labor shortages if climate-induced migration intensifies in regions subject to extreme weather and heat stress. Long-term water scarcity at key facilities could disrupt production processes and could have a material adverse effect on Cummins' results of operations and cash flows by driving up operational costs due to limited water availability. Additionally, rising ambient temperatures may affect energy consumption, worker productivity and equipment performance, potentially requiring material investments in resilient infrastructure.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Other, please specify :Material adverse effect on the company's results of operations, financial condition and cash flows

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Medium

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Other compliance, monitoring or target, please specify :A cross-functional team collaborates to monitor, identify, assess, manage and mitigate these risks, and integrates climate risks into its business resiliency plans and sustainability goals.

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Cummins' cost calculations for responding to this chronic physical climate risk is based on an integrated risk management framework that aligns with strategic, operational, and financial planning processes. This integrated approach supports the incorporation of chronic physical climate risks into strategic and business continuity planning, enhancing overall business, operational and financial resilience. As such, representing a specific number associated with the cost is not feasible at the time.

(3.1.1.29) Description of response

Cummins launched a Climate Change & Resiliency working group to understand how climate change might impact the risks within its operations. Weather events have increased in frequency and severity, which pose potentially different threats. Annually, Cummins assesses weather-related risks and the potential impact on its worldwide footprint. In addition to factors like heat, water scarcity, and rising temperatures considered in climate scenario analysis, Cummins evaluates key global locations against both existing and emerging climate-related perils — such as flooding, high winds, extreme heat, hail, drought, wildfire, cold snaps and shifting precipitation patterns. These perils represent physical risks that may directly impact facilities, supply chains, and operations. Cummins assesses these risks through the year 2100 to understand their potential impact on business strategy and continuity, prioritizing the most significant threats based on exposure and vulnerability. A cross-functional team including facilities, manufacturing, supply chain, employee health and safety, and human resources collaborates to monitor, identify, assess, manage and mitigate these risks, and integrates climate risks into its business resiliency plans and sustainability goals. This integrated approach supports the incorporation of physical climate risks into strategic and business continuity planning, enhancing overall business, operational and financial resilience.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Changing customer behavior

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ India

☑ Brazil

☑ Australia

☑ United States of America

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Cummins may face reduced demand for current products and services due to development of new technologies. The company is investing in new products and technologies, including electrified powertrains, hydrogen production, and fuel cells, for planned introduction into certain new and existing markets. Given the early stages of development of some of these new products and technologies, there can be no guarantee of the future market acceptance and investment returns with respect to planned products, which will face competition from an array of other technologies and manufacturers. The ongoing energy transition away from fossil fuels and the increased adoption of electrified powertrains in some market segments could result in lower demand for current diesel or natural gas engines and components and, over time, reduce the demand for related parts and service revenues from diesel or natural gas powertrains. Furthermore, it is possible that the company may not be successful in developing segment-leading electrified or alternate fuel powertrains and some existing customers could choose to develop their own, or source from other manufacturers, and any of these factors could have a material adverse impact on results of operations, financial condition and cash flows.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Medium

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Diversification

☑ Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

1400000000

(3.1.1.28) Explanation of cost calculation

In 2024, Cummins continued to invest in future critical technologies and products. The company will continue to make investments to develop new products and improve its current technologies to meet future emission standards around the world, improvements in fuel economy performance of diesel and natural gas-powered engines and related components, as well as development activities around electrified power systems with innovative components and systems including battery and electric power technologies and hydrogen production technologies. Research and development expenses, net of contract reimbursements, were $1.4 billion in 2024, $1.4 billion in 2023 and $1.2 billion in 2022.

(3.1.1.29) Description of response

Cummins' annual Technology Portfolio Investment Review ensures the company's R&D investments stay aligned with market trends and energy-transition objectives. By combining scenario planning, market intelligence and talent assessments, Cummins balances core growth with accelerated progress toward zero-emissions solutions. Cummins' Destination Zero strategy drives the transition to low- and zero-emissions products, including electrified powertrains, hydrogen and other clean energy technologies. Cummins is investing in next-generation technologies for both new and existing markets, while exploring strategic partnerships to enhance capabilities. Cummins addresses technology investments risk through targeted R&D spending and scaling critical capabilities through strategic partnerships to co-develop solutions, and market access initiatives that accelerate adoption and scale. This holistic approach ensures that the company remains competitive as the industry transitions away from fossil fuels, minimizing risks and optimizing future returns.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Technology

☑ Transition to lower emissions technology and products

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ India

☑ Brazil

☑ Australia

☑ United States of America

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Cummins may be required to invest in facility retrofits and upgrades, including renewable energy installations and modifications to manufacturing tooling and processes, to comply with evolving regulatory requirements and product portfolio changes. Such actions could result in materially increased capital expenditures.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased capital expenditures

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Medium

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

50000000

(3.1.1.28) Explanation of cost calculation

Cummins invested over $50 million in 2024 to deliver more than 500 facilities and operations environmental improvement projects.

(3.1.1.29) Description of response

Cummins mitigates facility retrofit and upgrade risks through a multi-faceted strategy. Digital manufacturing initiatives enhance operational efficiency and adaptability. To reduce the risk of stranded assets, Cummins leverages flexible, long-life machinery that can be repurposed for remanufacturing. Computer Numerical Controls (CNC) machining upgrades — such as modular fixture bases and implementation of robotic cells — enable efficient retooling and process adjustments as product technologies evolve. This built-in flexibility supports compliance with regulatory changes, facilitates smoother product and technology transitions, and helps manage capital expenditures effectively.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk5

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Lack of availability and/or increased cost of raw materials

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ India

☑ Brazil

☑ Australia

☑ United States of America

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Cummins may experience supply chain disruptions if constrained inputs limit access to essential materials needed for both current and new technologies development. Such disruptions may interrupt production schedules, delay product launches and impede the ability to meet customer requirements, resulting in materially higher procurement costs and inventory shortages. Additionally, restricted access to next-generation technologies could slow innovation and strain supplier relationships, potentially reducing sales volumes and compressing margins.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption in upstream value chain

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Medium

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Diversification

☑ Other diversification, please specify :supplier and geographic diversification, buffer inventories and long-term agreements

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Cummins' cost calculations for responding to this transition climate risk is based on an integrated risk management framework that aligns with strategic, operational, and financial planning processes. This integrated approach supports the incorporation of transition climate risks into strategic and business continuity planning, enhancing overall business, operational and financial resilience. As such, representing a specific number associated with the cost is not feasible at the time.

(3.1.1.29) Description of response

Cummins' supply chain strategy is designed to secure critical inputs and stabilize costs through supplier and geographic diversification, buffer inventories and long-term agreements. To further strengthen access to essential materials, Cummins is building strategic partnerships and joint ventures with key suppliers and customers. The company is also advancing circular economy initiatives — such as closed-loop recycling and remanufacturing — while pursuing backward integration and applying advanced procurement tactics, including hedging, real-time market analytics, and scenario stress-testing, to minimize disruptions and support both current operations and next-generation innovation.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk6

(3.1.1.3) Risk types and primary environmental risk driver

Reputation

☑ Other reputation risk, please specify :Failure to meet environmental, social and governance (ESG) expectations or standards, or to achieve Cummins' ESG goals, could adversely affect the business, results of operations and financial condition.

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ India

☑ Brazil

☑ Australia

☑ United States of America

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Cummins may face increased reputational risk in the event of failure to meet ESG regulatory compliance requirements. In recent years, there has been an increased focus from stakeholders on ESG matters, including GHG emissions and climate-related risks, renewable energy, water stewardship, waste management, diversity, equity and inclusion, responsible sourcing and supply chain, human rights and social responsibility. Evolving stakeholder expectations and efforts to manage these issues, report on them and accomplish the company's goals present numerous operational, regulatory, reputational, financial, legal and other risks, any of which could have a material adverse impact, including on the company's reputation.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Brand damage

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Medium

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Other compliance, monitoring or target, please specify :Given Cummins’ commitment to certain ESG principles, the company actively manages these issues and has established and publicly announced certain goals, commitments and targets which the company may refine, or even expand further, in the future.

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Cummins' cost calculations for responding to this transition climate risks is based on an integrated risk management framework that aligns with strategic, operational, and financial planning processes. This integrated approach supports the incorporation of transition climate risks into strategic and business continuity planning, enhancing overall business, operational and financial resilience. As such, representing a specific number associated with the cost is not feasible at the time.

(3.1.1.29) Description of response

Given Cummins’ commitment to certain ESG principles, the company actively manages these issues and has established and publicly announced certain goals, commitments and targets which the company may refine, or even expand further, in the future. These goals, commitments and targets reflect current plans and aspirations and are not guarantees that the company will be able to achieve them.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk7

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Other policy risk, please specify :Increased compliance costs from evolving climate-related regulations and carbon pricing mechanisms could materially increase operating and capital expenditures.

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ India

☑ Brazil

☑ Australia

☑ United States of America

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Cummins may become subject to new or more stringent international, national or regional legislation, regulations or accords intended to reduce or mitigate the effects of GHG emissions. Compliance with any such requirements could be difficult and costly and may have a material adverse effect on results of operations, financial condition and cash flows, including through materially increased capital expenditures. Additionally, the implementation or escalation of carbon-pricing mechanisms — particularly in jurisdictions with existing emissions-related taxes — could materially increase the company's operating costs.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Medium

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Engagement

☑ Engage in multi-stakeholder initiatives

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Cummins' cost calculations for responding to this transition climate risks is based on an integrated risk management framework that aligns with strategic, operational, and financial planning processes. This integrated approach supports the incorporation of transition climate risks into strategic and business continuity planning, enhancing overall business, operational and financial resilience. As such, representing a specific number associated with the cost is not feasible at the time.

(3.1.1.29) Description of response

Cummins has a holistic approach to managing policy and regulatory transition risks. Government Relations, Product Compliance & Regulatory Affairs and ESG Strategy teams play a critical role in managing climate transition risks by actively promoting strong, consistent climate and disclosure policies worldwide. Their work includes advocating for clear, enforceable emissions standards, supporting the adoption of low-carbon fuels, and engaging in industry associations to drive collective action and shape regulatory frameworks that enable sustainable innovation and long-term competitiveness. The teams also proactively monitor current and emerging regulations and are enhancing data management infrastructures to enable robust reporting capabilities.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

1

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

1

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

Cummins has completed a comprehensive climate scenario analysis using NGFS-aligned scenarios to assess physical and transition risks across short-, medium-, and long-term horizons. The analysis identified key risks and opportunities and scored their severity and likelihood using Cummins' ERM-aligned methodology. However, the scenario analysis did not yield quantifiable financial metrics suitable for disclosure in this format. Due to confidentiality and regulatory constraints, we are unable to provide specific financial values at this time. The placeholder values entered are not representative of actual exposure. Cummins remains committed to transparency and will update this disclosure when feasible. The scenario insights have been integrated into our strategic planning and risk management processes, and will inform disclosures under CDP, TCFD, and CSRD frameworks. Cummins identified the financial impact of each of the identified risks, with all risks emerging as medium financial impact. Medium financial impact is defined by noticeable financial effect that may require management attention and adjustments to business activities to control impact.

Water

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

1

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

1

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

Cummins has completed a comprehensive climate scenario analysis using NGFS-aligned scenarios to assess physical and transition risks across short-, medium-, and long-term horizons. The analysis identified key risks and opportunities and scored their severity and likelihood using Cummins' ERM-aligned methodology. However, the scenario analysis did not yield quantifiable financial metrics suitable for disclosure in this format. Due to confidentiality and regulatory constraints, we are unable to provide specific financial values at this time. The placeholder values entered are not representative of actual exposure. Cummins remains committed to transparency and will update this disclosure when feasible. The scenario insights have been integrated into our strategic planning and risk management processes, and will inform disclosures under CDP, TCFD, and CSRD frameworks. Cummins identified the financial impact of each of the identified risks, with all risks emerging as medium financial impact. Medium financial impact is defined by noticeable financial effect that may require management attention and adjustments to business activities to control impact.

[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

China

☑ Other, please specify :Hai Ho

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Cummins conducted detailed watershed assessments of facilities determined to be at risk from water scarcity. There are 6 active sites included in the Beijing operational area. Beijing Foton Cummins Engine Company, the largest site in Beijing, was added to the list of at risk sites due to an expansion that raised the risk scoring coupled with predictions about regional water scarcity in the future. Also included are the other Cummins Beijing locations for emissions solutions, logistics,

and distribution. Inadequate or unreliable water supplies in the long-term horizons potentially leading to operational disruptions, increased water pricing, investment in contingency plans, and increased capital expenditures to manage growth within water use allocation limits were identified as risks. Cummins encourages community engagement projects each year focusing on employee volunteer hours and sustainable projects that will be owned by the community upon completion. CMI has a grant process to fund these projects and allows sites to fund smaller ones within their budget. Historical data shows these are relatively low cost. Key actions for the region include a goal of near elimination of irrigation through xeriscape, fire protection system water recycling and strategic wastewater reuse to reduce Cummins' water consumptive impact. A central capital fund has been formed to aid in funding of environmental projects.

Row 2

(3.2.1) Country/Area & River basin

India

☑ Krishna

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

The megasite facility in Phaltan and manufacturing and tech center operations in the Kothrud area of Pune are both located in water scarce areas. The Phaltan megasite is made up of 10 sites and the Kothrud campus of 4 sites. These sites are the largest centers of operations that Cummins has in India. There is potential for inadequate or unreliable water supplies in the short- and long-term horizons, which could lead to operational disruptions, increased water pricing, investment in contingency plans, and increased capital expenditures to manage growth within water use allocation limits. A watershed assessment was conducted to better understand water sourcing risks, alternatives, and overall watershed conditions. Responses include continued water conservation measures in existing operations, increase in water storage capacity, and deployment of low/no water use processes such as air cooled chiller systems where warranted based upon facility water dependency. These systems typically require increased capital expenditure and increased operating costs related to higher energy use, but off-set the potential risks associated with interruption of operations. However, Cummins is also using technologies such as regenerative dynos to manage the costs associated with the energy impact. Cummins encourages community engagement projects each year focusing on employee volunteer hours and sustainable projects that will be owned by the community upon completion. Cummins has a grant process to fund these projects and allows sites to fund smaller ones within their budget. Historical data shows these are relatively low cost. Cummins has developed critical actions that are to be implemented in this region including 100% wastewater reuse, fire protection system water recycling, and xeriscaping.

Row 3

(3.2.1) Country/Area & River basin

Mexico

☑ Panuco

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

The sites located in San Luis Potosi are collectively a significant center of operations for Cummins in Mexico. Inadequate or unreliable water supplies in the short- and long-term horizons in this area are possible. Shortages could lead to operational disruptions, increased water pricing, investment in contingency plans, and increased capital expenditures to manage growth within water use allocation limits were identified as risks. A watershed assessment was conducted to better understand water sourcing risks, alternatives, and overall watershed conditions. A response plan was developed encompassing further due diligence on mitigation measures, evaluating water sourcing options, continued water conservation measures and community alignment goals. Cummins encourages community engagement projects each year focusing on employee volunteer hours and sustainable projects that will be owned by the community upon completion. Cummins has a grant process to fund these projects and allows sites to fund smaller ones within their budget. Historical data shows these are relatively low cost. In response to the risk, San Luis Potosi has implemented and maintained a xeriscape landscape and we intend to expand that concept to the other sites in this area prior to 2030. All sites will be included in a campaign to recycle fire protection system discharge and strategic sites will be included in the wastewater reuse efforts by 2030.

Row 4

(3.2.1) Country/Area & River basin

Brazil

☑ Paraiba Do Sul

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Cummins operations in Guarulhos, a municipality near São Paulo, were identified as 'at risk' during a detailed watershed assessment. Cummins Brasil Limited was added to the risk list due to specific water issues arising in the area. Potential for inadequate or unreliable water supplies in the short- and long-term horizons, which could lead to operational disruptions, increased water pricing, investment in contingency plans, and increased capital expenditures to manage growth within water use allocation limits. This site was subsequently elevated to high risk based upon facility expansion and drought conditions in southeastern Brazil. A watershed assessment was conducted to better understand and evaluate water sourcing risks, alternatives, and overall watershed conditions. In addition to continued water conservation measures and technologies, additional response measures may include deployment of additional water storage, low or no water use processes such as air cooled chiller systems and upgrades to the wastewater treatment system to allow for 100% reuse. Cummins encourages community engagement projects each year focusing on employee volunteer hours and sustainable projects that will be owned by the community upon completion. The company has a grant process to fund these projects and allows sites to fund smaller ones within their budget. Historical data shows these are relatively low cost. In response to risks Cummins Brasil Ltd. has implemented wastewater reuse and has an alternate source of water. As with the other stressed regions Brazil is included in the xeriscape project to eliminate or drastically reduce landscape irrigation. Additionally, fire protection system recycling and wastewater reuse systems are planned to be in place by 2030.

Row 5

(3.2.1) Country/Area & River basin

Mexico

☑ Bravo

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

3

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

The Rio Bravo basin has been added to the list of areas in which substantive water risks have been identified. This was primarily due to the acquisition of the Iron Cast foundry in 2023, which significantly increased Cummins' presence and environmental footprint in the basin. Work is ongoing to more fully understand the nature of the risks in this basin and identify special measures that may need to be taken in addition to the xeriscaping, fire protection water recycling, wastewater reuse, and other water conservation measures being implemented globally as part of Cummins corporate sustainability initiatives.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

☑ No

(3.3.3) Comment

Cummins has implemented a variety of corporate procedures and systems to manage health, safety, and environmental (HSE) matters at the facilities it operates. These include a software platform designed to monitor regulatory compliance requirements and track deviations, incidents, and corrective actions. Compliance leaders, HSE and legal professionals, and others are involved in documenting requirements, ensuring compliance, and working with regulators and others within the company if deviations occur.
[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, but we anticipate being regulated in the next three years

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Carbon intense components including those made from iron, steel and aluminum have been identified. Information such as production method, material type and origin have been compiled for these components with customer requirements for carbon inventory as well as those subject to the EU Carbon Border Adjustment Mechanism. Third party systems have been deployed to take the aforementioned inputs and calculate embedded carbon in accordance with ISO14040/44 standards. As this process relies on supplier inputs and often inputs from sub-tier suppliers, an educational campaign is underway to educate suppliers and offer resources to improve overall supply chain capability and awareness. Supplier performance to this requirement will be tracked against goals to address the highest emissions first. It is our expectation that overall capability and accuracy will improve as embedded carbon inventory regulations, market expectations and taxation increase. In addition, we are working to consolidate the approach to contracts globally and business organization. Cummins Supplier Handbook includes: Supplier Relationship Management Scorecard Cummins Inc. Purchasing and Supplier Quality use the Supplier Balanced Scorecard to evaluate customer satisfaction with selected external production and service suppliers. The Supplier Relationship Management Scorecard reports performance in five categories: -Quality Management -End Customer Quality -Delivery -Technology & Innovation -Sustainability.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

☑ Yes, we have identified opportunities, and some/all are being realized

Forests

(3.6.1) Environmental opportunities identified

Select from:

☑ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☑ Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

Not determined to be material based on double materiality assessment.

Water

(3.6.1) Environmental opportunities identified

Select from:

☑ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☑ Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

Cummins has identified water-related opportunities, but these do not have the potential to substantially affect the organization. Cummins has set site-specific water conservation goals, and leadership reviews performance quarterly. Basic water requirements have been proceduralized and therefore are auditable requirements. Consultations are occurring with priority sites. The Environmental Champion program has been deployed at priority sites, and is being adopted by additional sites. Critical elimination, recycling and reuse activities have been identified and are being deployed. A capital management program has been implemented to assist in project funding. A project hopper exists to help collect and prioritize water-related projects for funding, tracking and best practice sharing.
[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☑ Other energy source opportunity, please specify :Improved product efficiency

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ China

☑ India

☑ Brazil

☑ Australia

☑ United States of America

☑ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Improved product efficiency could reduce energy consumption and lower emissions, enhance performance and ensure compliance with evolving regulations.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Cummins may reduce customer fuel consumption and materially lower operating costs through enhanced product efficiency and targeted investments in zero-emissions technologies. Such improvements could strengthen brand loyalty, drive repeat business and unlock new market opportunities for the company by aligning with growing demand for sustainable, energy-efficient solutions.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

1400000000

(3.6.1.25) Explanation of cost calculation

In 2024, Cummins continued to invest in future critical technologies and products. The company will continue to make investments to develop new products and improve its current technologies to meet future emission standards around the world, improvements in fuel economy performance of diesel and natural gas-powered

engines and related components, as well as development activities around electrified power systems with innovative components and systems including battery and electric power technologies and hydrogen production technologies. Cummins' research and development programs are focused on product improvements, product extensions, innovations and cost reductions for our customers. Research and development expenditures include salaries, contractor fees, building costs, utilities, testing, technical IT expenses, administrative expenses and allocation of corporate costs and are expensed, net of contract reimbursements, when incurred. From time to time, Cummins enters into agreements with customers and government agencies to fund a portion of the research and development costs of a particular project. When not associated with a sales contract, we generally account for these reimbursements as an offset to the related research and development expenditure. Research and development expenses, net of contract reimbursements, were $1.4 billion in 2024, $1.4 billion in 2023 and $1.2 billion in 2022. Contract reimbursements were $72 million, $81 million and $110 million in 2024, 2023 and 2022, respectively.

(3.6.1.26) Strategy to realize opportunity

Cummins is actively capitalizing on climate change opportunities through Destination Zero. At Cummins, business and environmental strategies are intentionally and intricately aligned to capture the growth opportunity decarbonization presents through Destination Zero. Cummins is advancing its product decarbonization strategy by increasing focus on areas where it can directly deliver meaningful GHG reductions — helping customers decrease emissions now and in the long term. This includes innovating lower-emissions technologies across its portfolio and doubling efforts to reduce emissions from products in use through fuel efficiency projects and technology upgrades. These efficiency improvements strengthen customer relationships while positioning Cummins to capture growing demand for sustainable, energy-efficient solutions.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Ability to diversify business activities

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ China
☑ India
☑ Brazil
☑ Australia
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Diversifying the product portfolio to meet demand in hard-to-abate sectors helps adapt to different regulations and reduces dependence on emerging technologies, while providing reliable power solutions that strengthen infrastructure against extreme weather and support long-term market position.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term
☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Cummins may continue to generate a stable revenue stream from internal combustion engine products in sectors where zero-emissions alternatives are not yet commercially viable — such as heavy-duty trucking and agriculture. At the same time, investments in hydrogen combustion engines and fuel-agnostic platforms could position the company to lead in the transition to low-carbon solutions, support the Destination Zero strategy and maintain long-term competitiveness. Cummins may continue to support growing energy resilience needs — driven by climate-related challenges like extreme weather and grid instability — by providing reliable power solutions for critical sectors such as data centers, healthcare, and industry. These efforts help address evolving energy demands and may contribute to responsible growth through Cummins' diverse Power Systems portfolio.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

1400000000

(3.6.1.25) Explanation of cost calculation

In 2024, Cummins continued to invest in future critical technologies and products. The company will continue to make investments to develop new products and improve its current technologies to meet future emission standards around the world, improvements in fuel economy performance of diesel and natural gas-powered engines and related components, as well as development activities around electrified power systems with innovative components and systems including battery and electric power technologies and hydrogen production technologies. Cummins' research and development programs are focused on product improvements, product extensions, innovations and cost reductions for our customers. Research and development expenditures include salaries, contractor fees, building costs, utilities, testing, technical IT expenses, administrative expenses and allocation of corporate costs and are expensed, net of contract reimbursements, when incurred. From time to time, Cummins enters into agreements with customers and government agencies to fund a portion of the research and development costs of a particular project. When not associated with a sales contract, we generally account for these reimbursements as an offset to the related research and development expenditure. Research and development expenses, net of contract reimbursements, were $1.4 billion in 2024, $1.4 billion in 2023 and $1.2 billion in 2022. Contract reimbursements were $72 million, $81 million and $110 million in 2024, 2023 and 2022, respectively.

(3.6.1.26) Strategy to realize opportunity

Cummins is positioning itself to generate stable revenue from internal combustion engines while simultaneously leading the transition to low-carbon solutions through introduction of the Cummins HELM™ engine platforms, which, applied across legendary B-, X10- and X15-series engine portfolios, provide customers with the option to choose the fuel type — either advanced diesel or alternate fuels like natural gas or hydrogen — that best suit their business needs, while delivering the power and

performance they expect. This multi-solution approach fosters continued competitiveness in sectors where zero-emissions alternatives are not yet commercially viable, such as heavy-duty trucking and agriculture. Cummins is strategically positioned to capitalize on rising demand for resilient power solutions through its customer-driven, multi-solution Destination Zero approach, which advances innovation across businesses and unlocks climate-driven market opportunities while sustaining long-term competitiveness. The company expanded its power generation portfolio with the addition of the state-of-the-art zero emissions 200kWh to 2MWh Battery Energy Storage Systems (BESS) solutions.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resilience

☑ Other resilience opportunity, please specify :Enhanced manufacturing capabilities

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ China

☑ India

☑ Brazil

☑ Australia

☑ United States of America

☑ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Enhanced manufacturing capabilities through advanced technologies and process improvements could optimize production, increase facility resilience and reduce operational costs.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Cummins may achieve significant operational improvements and enhance production-system adaptability by advancing technological capabilities in manufacturing facilities and processes. Such enhancements could optimize resource utilization and minimize waste, thereby supporting sustainability efforts and strengthening long-term competitiveness.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

1000000000

(3.6.1.25) Explanation of cost calculation

Cummins has invested more than $1 billion across our U.S. engine manufacturing network in Indiana, North Carolina and New York to support the industry's first fuel agnostic engine platforms that will run on low carbon fuels, including natural gas, diesel and eventually hydrogen, helping decarbonize the nation's truck fleets today.

(3.6.1.26) Strategy to realize opportunity

Cummins is strategically positioned to achieve significant operational improvements and enhance production-system adaptability by advancing technological capabilities across manufacturing facilities and processes. Through targeted investments in manufacturing excellence, Cummins will continue to optimize resource utilization, minimize waste generation and strengthen operational resilience. These enhancements directly support Cummins' sustainability commitments while building long-term competitive advantages through improved cost structure, enhanced quality control and increased manufacturing flexibility to meet evolving market demands.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Other, please specify :Total R&D Spend

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

1400000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 100%

(3.6.2.4) Explanation of financial figures

In 2024, Cummins continued to invest in future critical technologies and products. The company will continue to make investments to develop new products and improve its current technologies to meet future emission standards around the world, improvements in fuel economy performance of diesel and natural gas-powered engines and related components, as well as development activities around electrified power systems with innovative components and systems including battery and electric power technologies and hydrogen production technologies. Cummins' research and development programs are focused on product improvements, product extensions, innovations and cost reductions for our customers. Research and development expenditures include salaries, contractor fees, building costs, utilities, testing, technical IT expenses, administrative expenses and allocation of corporate costs and are expensed, net of contract reimbursements, when incurred. From time to time, Cummins enters into agreements with customers and government agencies to fund a portion of the research and development costs of a particular project. When not associated with a sales contract, we generally account for these reimbursements as an offset to the related research and development expenditure. Research and development expenses, net of contract reimbursements, were $1.4 billion in 2024, $1.4 billion in 2023 and $1.2 billion in 2022. Contract reimbursements were $72 million, $81 million and $110 million in 2024, 2023 and 2022, respectively.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ No

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue	Primary reason for no board-level oversight of this environmental issue	Explain why your organization does not have board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes	*Select from:*	*Rich text input [must be under 2500 characters]*
Forests	*Select from:* ☑ No, and we do not plan to within the next two years	*Select from:* ☑ Judged to be unimportant or not relevant	*Not determined to be material based on double materiality assessment.*
Water	*Select from:* ☑ Yes	*Select from:*	*Rich text input [must be under 2500 characters]*
Biodiversity	*Select from:* ☑ No, and we do not plan to within the next two years	*Select from:* ☑ Judged to be unimportant or not relevant	*Not determined to be material based on double materiality assessment.*

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Chief Executive Officer (CEO)

☑ Board-level committee

☑ President

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Individual role descriptions

☑ Other policy applicable to the board, please specify :2025 proxy statement

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing and guiding public policy engagement

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Reviewing and guiding innovation/R&D priorities

☑ Approving and/or overseeing employee incentives

☑ Monitoring the implementation of the business strategy

☑ Overseeing reporting, audit, and verification processes

☑ Monitoring the implementation of a climate transition plan

(4.1.2.7) Please explain

Working with company leadership, the Cummins board engages on a wide range of sustainability matters, including employee health and wellbeing, Destination Zero, enterprise risk management, advancing aspirational representation goals and more. Key reflections of their strategic involvement can be seen in: -Significantly progressing the company's Destination Zero strategy — Cummins' commitment to sustainability and helping customers navigate the energy transition while growing the business — through capital and people investments, mergers and acquisitions and increased R&D funding. -Tracking Destination Zero goals and ensuring the

company is doing its part to address climate change and air emissions, using natural resources in the most sustainable way, and improving the communities in which employees live and work. The Board and its Committees exercise robust oversight of the company's enterprise risk management program with dedicated time at every regular Board meeting. Top tier risks are assigned to members of the Cummins Leadership Team. Board and its Committees provide strong oversight of ESG risks and opportunities including at least one annual review by full Board of ESG strategy and challenges and detailed reviews in the designated committees For example, the SAFETY, ENVIRONMENT AND TECHNOLOGY COMMITTEE (SET) Meetings in 2024: 4 KEY RESPONSIBILITIES -Reviews the company's safety program with an emphasis on employee, workplace and product safety. - Reviews the company's progress on its major sustainability initiatives from Destination Zero and the environmental management of our facilities and operations. -Reviews our Destination Zero initiative and key technology developments that may impact product competitiveness for both core and new business areas. -Reviews public policy developments, strategies, enterprise risks and positions taken by the company regarding safety, environmental and technological matters that significantly impact the company or our products. -Reviews product and service quality performance and guides our strategies and improvement initiatives.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Chief Executive Officer (CEO)

☑ Board-level committee

☑ President

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Individual role descriptions

☑ Other policy applicable to the board, please specify :2024 proxy statement

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan

(4.1.2.7) Please explain

Working with company leadership, the Cummins board engages on a wide range of sustainability matters, including employee health and wellbeing, Destination Zero, enterprise risk management, advancing aspirational representation goals and more. Key reflections of their strategic involvement can be seen in: -Significantly progressing the company's Destination Zero strategy — Cummins' commitment to sustainability and helping customers navigate the energy transition while growing the business — through capital and people investments, mergers and acquisitions and increased R&D funding. -Tracking Destination Zero goals and ensuring the company is doing its part to address climate change and air emissions, using natural resources in the most sustainable way, and improving the communities in which employees live and work. The Board and its Committees exercise robust oversight of the company's enterprise risk management program with dedicated time at every regular Board meeting. Top tier risks are assigned to members of the Cummins Leadership Team. Board and its Committees provide strong oversight of ESG risks and opportunities including at least one annual review by full Board of ESG strategy and challenges and detailed reviews in the designated committees For example, the SAFETY, ENVIRONMENT AND TECHNOLOGY COMMITTEE (SET) Meetings in 2024: 4 KEY RESPONSIBILITIES -Reviews the company's safety program with an emphasis on employee, workplace and product safety. - Reviews the company's progress on its major sustainability initiatives from Destination Zero and the environmental management of our facilities and operations. -Reviews our Destination Zero initiative and key technology developments that may impact product competitiveness for both core and new business areas. -Reviews public policy developments, strategies, enterprise risks and positions taken by the company regarding safety, environmental and technological matters that significantly impact the company or our products. -Reviews product and service quality performance and guides our strategies and improvement initiatives.
[Fixed row]

(4.2) Does your organization’s board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ No, and we do not plan to within the next two years

(4.2.4) Primary reason for no board-level competency on this environmental issue

Select from:

☑ Judged to be unimportant or not relevant

(4.2.5) Explain why your organization does not have a board with competence on this environmental issue

Not determined to be material based on double materiality assessment.

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue	Primary reason for no management-level responsibility for environmental issues	Explain why your organization does not have management-level responsibility for environmental issues
Climate change	*Select from:* ☑ Yes	*Select from:*	*Rich text input [must be under 2500 characters]*
Forests	*Select from:* ☑ No, and we do not plan to within the next two years	*Select from:* ☑ Judged to be unimportant or not relevant	*Not determined to be material based on double materiality assessment.*
Water	*Select from:* ☑ Yes	*Select from:*	*Rich text input [must be under 2500 characters]*
Biodiversity	*Select from:* ☑ No, and we do not plan to within the next two years	*Select from:* ☑ Judged to be unimportant or not relevant	*Not determined to be material based on double materiality assessment.*

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

☑ Other, please specify :The Chair and CEO at Cummins has direct responsibility for climate-related issues in strategy, operations (manufacturing and supply chain), planning, budget, technology, and innovation.

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The Chair and CEO at Cummins has direct responsibility for climate-related issues in strategy, operations (manufacturing and supply chain), planning, budget, technology and innovation.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

Other

☑ Providing employee incentives related to environmental performance

☑ Other, please specify :The Chair and CEO at Cummins has direct responsibility for climate-related issues in strategy, operations (manufacturing and supply chain), planning, budget, technology, and innovation.

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The Chair and CEO at Cummins has direct responsibility for climate-related issues in strategy, operations (manufacturing and supply chain), planning, budget, technology and innovation.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Risk committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

(4.3.1.4) Reporting line

Select from:

☑ Other, please specify :Executive Director, Global Risk

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The company has a mature ERM program that identifies, categorizes and analyzes the relative severity and likelihood of the various types of material enterprise-related risks to which Cummins is or may be subject. The company has an executive risk council (ERC) that meets five times each year with the Executive Director, Global Risk to review and update material enterpriserelated risks and mitigation plans for each. The ERC also is responsible for reviewing and approving the company's double materiality assessment that identifies ESG impacts, risks and opportunities and the Climate Scenario Analysis that identified risks and

opportunities for Cummins under different climate change scenarios. The company assigns ownership of every enterprise risk to a member of the executive management team, which includes the climate change risk. Additionally, the board and its Committees provide oversight of the company's ESG risks and opportunities, including regular review by the full board of ESG strategy and challenges. The designated committees undertake detailed reviews of specific ESG risks and opportunities. For example, the Safety, Environment and Technology (SET) Committee provides primary oversight for environmental risks and opportunities. The board or its committees reviews elements of ESG strategy, risks and progress with dedicated time at every regular board meeting. The SET Committee provides overall guidance and insight on major environmental sustainability initiatives such as Cummins' environmental sustainability strategy, as well as environmental management at its facilities and operations.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Technology Officer (CTO)

(4.3.1.2) Environmental responsibilities of this position

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The centralized Technical and Environmental Systems organization, reporting to the Chief Technical Officer (CTO), contains the Environmental Sustainability Program office for sustainability plans and reviews with a focus on technology and innovation. The CTO oversees advancements in research and technology, enterprise technology portfolio management, and the overall responsibility for the company's environmental sustainability strategy.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Environmental, Social, Governance committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

(4.3.1.4) Reporting line

Select from:

☑ Other, please specify :Executive Director of Global Risk

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

In response to the growing impact of climate-related risks and the increase in regulatory requirements, the ESG Strategy Team was established under the Executive Director of Global Risk. This team is responsible for leading the company's double materiality assessment to identify ESG impacts, risks and opportunities; co-ordinates Cummins' global approach to ESG; provides support to Cummins' businesses in the achievement of their ESG-related business strategies; and ensures compliance with the company's obligations under the growing number of ESG reporting and disclosure regulations globally. The ESG Strategy Team established a cross-functional working group, primarily comprised of various functional, business segment and regional representatives, responsible for executing Cummins' ESG strategy. Cummins also has established an ESG management review group which includes senior leaders who help break down barriers and provide guidance to the ESG Strategy Team that can be put into action by the ESG Working Group.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning
☑ Developing a climate transition plan
☑ Implementing the business strategy related to environmental issues

(4.3.1.4) Reporting line

Select from:
☑ Other, please specify :Chief Technical Officer

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ Annually

(4.3.1.6) Please explain

The company's Action Committee for Environmental Sustainability (ACES), formed in 2012, integrates climate action into Cummins' overall business strategy. The executive sponsor and the head of this group both report up to the CTO. The group is the voice and catalyst for environmental action beyond compliance in the company and provides tools and resources for employees to go further and faster in reaching Cummins' environmental goals. The group meets regularly and reports progress to the CTO through its executive sponsor. ACES directs the development and implementation of the environmental sustainability strategy and reports out on progress in meeting goals. The corporate ACES team has a global focus, including among its stakeholders every business segment and key functions. It meets annually with the Chair and CEO. The individual stakeholders and goal owner areas of ACES ensures that all aspects of the environment and relevant areas of the business are included, and data is collected and reported that informs decision-making and goal setting. Additional executive sponsor meetings align functional and business leaders across the organization and prioritize actions required for goal progress.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

Cummins' business and sustainability strategies are intentionally and intricately aligned through Destination Zero. Cummins' compensation programs are structured to drive business strategy and results. Incentive plans for executives link pay to annual and long-term performance and the successful execution of Destination Zero. Executives receive monetary incentives (annual bonus, long-term incentives, and special equity awards) for managing environmental issues, especially through the Accelera segment. The President of Accelera has a significant portion of incentive pay directly tied to climate metrics. Other Named Executive Officers' (NEOs') incentives are based on financial/operational metrics. The 10% figure reflects that 1 of 5 NEOs has specific climate-linked incentives (about 50% of that executive's pay), though the actual percentage is likely higher given Destination Zero's centrality to business success.

Forests

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

Cummins' business and sustainability strategies are intentionally and intricately aligned through Destination Zero. Cummins' compensation programs are structured to drive business strategy and results. Incentive plans for executives link pay to annual and long-term performance and the successful execution of Destination Zero.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

Cummins' business and sustainability strategies are intentionally and intricately aligned through Destination Zero. Cummins' compensation programs are structured to drive business strategy and results. Incentive plans for executives link pay to annual and long-term performance and the successful execution of Destination Zero. [Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Other C-Suite Officer, please specify :Vice President and President – Accelera and Components

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Shares

☑ Profit share

(4.5.1.3) Performance metrics

Strategy and financial planning

☑ Increased proportion of revenue from low environmental impact products or services

☑ Other strategy and financial planning-related metrics, please specify :The Accelera Strategic Scorecard, consisting of six strategic measures relating to financial performance, order volume, progress in development milestones, key market position, and market perception and positioning

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Annual bonus Hybrid Corporate/Accelera Plan: EBITDA weighted at 35%, Operating Cash Flow weighted at 15%, Accelera Revenue weighted at 20% and Accelera Strategic Scorecard weighted at 30% Accelera revenue and strategic measures provide a focus on the unique elements critical to establishing our position in zero emissions technologies, which will contribute to our future growth as markets adopt hydrogen and electric solutions; maintaining an equal weighting between Cummins and Accelera results ensures that incentives are linked appropriately to the results of both the entire enterprise and the Accelera segment Long-term incentive compensation Hybrid Corporate/Accelera Plan: ROIC, weighted at 40%, EBITDA, weighted at 10%, and Accelera Cumulative Revenue, weighted at 50%, over a three-year period Accelera cumulative revenue provides an incentive for continued growth in zero emissions technologies, which are aligned with our Destination Zero strategy and will contribute to future growth as markets adopt hydrogen and electric solutions; maintaining an equal weighting between Cummins and Accelera results ensures that incentives are linked appropriately to the results of both the entire enterprise and the Accelera segment

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Vice President and President – Accelera and Components Cummins' multi-solution Destination Zero strategy leverages advancements and solutions from both its core and Accelera™ by Cummins businesses. The Accelera segment designs, manufactures, sells and supports electrified power systems with innovative components and subsystems, including battery, fuel cell and electric powertrain technologies as well as hydrogen production technologies. The Accelera segment is currently in the early stages of commercializing these technologies with efforts primarily focused on the development of electrified power systems and related components and subsystems and our electrolyzers for hydrogen production. We anticipate our customer base for Accelera offerings will be highly diversified, representing multiple end markets with a broad range of application requirements. This includes new markets, like the growing green hydrogen market, which we serve with our leading hydrogen production technologies. We will continue to pursue relationships in markets as they adopt electric and hydrogen solutions. In the markets served by the Accelera segment, we compete with battery and emerging fuel cell companies, powertrain component manufacturers, vertically integrated OEMs and entities providing hydrogen production solutions.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

This policy applies globally to the employees of Cummins entities in which Cummins has a controlling ownership interest or management responsibility, including our subsidiaries, joint ventures, affiliated companies and distributors. If Cummins does not have a controlling ownership interest or management responsibility, Cummins will take reasonable steps to require compliance with this policy and the law.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

Additional references/Descriptions

☑ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ No, and we do not plan to align in the next two years

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

Cummins Corporate HSE Policy.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Cummins' business and sustainability strategies are intentionally and intricately aligned through Destination Zero — the company's commitment to sustainability and helping customers navigate the energy transition. This strategy builds on Cummins' long-standing commitment to environmental sustainability, with focused efforts on three priority areas: decarbonization, materials and communities. Cummins' 2030 goals and 2050 targets for climate change encompass Scope 1, 2 and 3 emissions, which include its facilities and operations (Scope 1 and Scope 2), products (Scope 3) and procurement (Scope 3). For more information, please see Cummins 2024-2025 Sustainability Progress Report here: https://www.cummins.com/company/esg/sustainability-progress-reports

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to reduce water consumption volumes

☑ Commitment to water stewardship and/or collective action

Social commitments

☑ Commitment to promote gender equality and women's empowerment

☑ Commitment to respect internationally recognized human rights

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

☑ Yes, in line with another global environmental treaty or policy goal, please specify :As a signer of the U.N. Global Compact in 2017, Cummins supports the U.N.'s Sustainable Development Goals to "end poverty, protect the planet and ensure prosperity for all." See page 10 in the Cummins 2024-2025 Sustainability Progress Report

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

2024-25-cummins-sustainability-progress-report.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Terra Carta
☑ CEO Water Mandate
☑ UN Global Compact
☑ Climate Action 100+
☑ Race to Zero Campaign
☑ Water Resilience Coalition
☑ Science-Based Targets Initiative (SBTi)
☑ Task Force on Climate-related Financial Disclosures (TCFD)

(4.10.3) Describe your organization's role within each framework or initiative

The company joined the CEO Water Mandate, an extension of the United Nations' Global Compact, in 2019, and the related Water Resilience Coalition in 2021. In 2021, Cummins joined Business Ambition for 1.5°C, which encourages companies to set robust emission reduction goals for GHGs using science-based targets aligned to the 2015 Paris Climate Accords. By extension, the company also was accepted into the United Nations' Race to Zero campaign, a global effort to rally leadership and support from businesses, investors, cities and regions for climate action. In 2017, Cummins pledged to develop targets within the SBTi framework. In 2019, the company announced two goals aligned to the framework—one for newly sold products and the other for facilities and operations. The facilities and operations goal is specifically tied to keeping global warming to a 1.5º C temperature increase over pre-industrial levels while the newly sold products goal is aligned to a 1.5º C to 2º C range. Since 2021, Cummins has posted an annual Task Force on Climate-related Financial Disclosures (TCFD). Since 2017, Cummins has been a member of the UN Global Compact
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged directly with policy makers
☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

(4.11.4) Attach commitment or position statement

Cummins Climate Transition Plan.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

The Company has several groups and processes in place to ensure that our advocacy is consistent with our environmental and climate strategies. a. First, the Government Relations team works internally to align with Cummins' businesses, functional areas and communities to identify opportunities and barriers to profitable growth. With this alignment, the function can then go advocate globally for favorable government policies, legislation, research funding and regulatory guidelines that address business and community objectives. This is done through meetings with legislators at the local, state and federal levels as an individual company or apart of a larger stakeholder group with aligned interests. Our advocacy focuses on a broad spectrum of topics but a large portion of the advocacy is focused on Destination Zero and how we can partner with governments or as an industry to bring our customers the right technology, at the right price, meeting the necessary climate goals. b. The Product Compliance and Regulatory Affairs group provides independent oversight to company-wide product development teams and business units as it relates to emissions and non-emissions. Our team of experts work to provide training, documentation, support systems and other resources needed so we can deliver for our customers and meet our vision. The centralized technical and environmental systems organization, reporting to the Chief Technical Officer (CTO), contains the Environmental Sustainability Program office, which leads the environmental sustainability strategy, providing a global voice and catalyst to create, align, and accelerate environmental priorities globally including identifying new focus areas and driving actions and change management to maintain environmental leadership. [Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Protecting the Inflation Reduction Act clean energy tax credits

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

☑ Subsidies for low-carbon, non-renewable energy projects

☑ Subsidies for renewable energy projects

☑ Subsidies on infrastructure

☑ Subsidies on products or services

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ United States of America

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

☑ Responding to consultations

☑ Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The clean energy tax credits in the IRA address economy-wide clean energy manufacturing, infrastructure, development, and deployment challenges to economy-wide decarbonization

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 3

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Hydrogen Hubs

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

☑ Subsidies on infrastructure

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ United States of America

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers
☑ Responding to consultations
☑ Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Hydrogen Hubs support development of regional hydrogen ecosystems to advance clean hydrogen deployment and economies of scale for industrial decarbonization.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 4

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Battery Policy

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

☑ Subsidies on infrastructure

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

☑ Responding to consultations

☑ Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Globally, sound battery policies are critical to advance development and adoption of battery solutions to decarbonize both mobile and stationary applications

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 5

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Low Carbon Fuel Policy

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply
☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables
☑ Alternative fuels

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Global

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

☑ Responding to consultations

☑ Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Policies to promote low carbon fuels address decarbonization of captive fleets that cannot or will not adopt ZEV technology. Low carbon fuel adoption combined with ZEV adoption for certain applications ensures we reduce emissions both more broadly and efficiently than relying on ZEVs alone

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply
☑ Paris Agreement
[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America
☑ National Association of Manufacturers

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change

(4.11.2.6) Indicate whether your organization’s position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, and they have changed their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

NAM supports the goals of the Paris Climate Agreement and supports a market based mechanism to internalize the social cost of carbon. Cummins works actively in NAM to encourage it to be supportive of fuel economy in vehicles and of industrial energy efficiency programs in our sector. The company is encouraging the organization to work more collaboratively with the EPA.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

42907

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

To support NAM as an effective resource and influential advocate for manufacturers across the country.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

☑ Other trade association in North America, please specify :Business Roundtable

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, and they have changed their position

(4.11.2.8) Describe how your organization’s position is consistent with or differs from the organization or individual’s position, and any actions taken to influence their position

BRT supports the goals of the Paris Climate Agreement and supports a market based mechanism to internalize the social cost of carbon, in addition to the clean energy tax provisions in the Inflation Reduction Act. Cummins has been a voice for climate change action in the BRT for more than a decade

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

72000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Cummins supports the Business Roundtable's mission to promote a a thriving U.S. economy and expanded opportunities for all Americans through sound public policies.

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 3

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

☑ Other trade association in North America, please specify :The Engine Manufacturers Association

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, and they have changed their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

EMA supports effective rulemaking to promote the most advanced technologies, and significant funding to promote alternative fuel, battery and hydrogen infrastructure, research, development and deployment. Cummins works actively in the EMA to encourage it to be supportive of engine decarbonization and of energy efficiency programs in our sector.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

36607

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Cummins supports the EMA's push for advanced technologies, and significant funding to promote alternative fuel infrastructure, research, development and deployment.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 4

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

☑ US Chamber of Commerce

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Mixed

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we attempted to influence them but they did not change their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The Chamber of Commerce supports the goals and US participation in the Paris Climate Agreement. Cummins works actively with the US Chamber to encourage them to be supportive of policies that address climate change, including the clean energy tax credits in the IRA, and a mechanism to price the social cost of carbon.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

17500

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Cummins supports the US Chamber of Commerce in its work to advocate for an economy-wide price on carbon, and protect and strengthen the clean energy tax credits included in the Inflation Reduction Act

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 5

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

☑ Other trade association in North America, please specify :The American Trucking Associations

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, and they have changed their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Cummins works with ATA to encourage regulatory and legislative programs to reduce CO2 and NOx emissions from trucks. Cummins works actively in the ATA to encourage it to be supportive of fuel economy in vehicles and of energy efficiency programs in our sector

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

20935

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Cummins supports in the ATA in its work to be supportive of fuel economy in vehicles and of energy efficiency programs in our sector.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:
☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:
☑ In voluntary sustainability reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply
☑ Climate change
☑ Water

(4.12.1.4) Status of the publication

Select from:
☑ Complete

(4.12.1.5) Content elements

Select all that apply
☑ Strategy
☑ Governance
☑ Emission targets
☑ Emissions figures
☑ Value chain engagement
☑ Public policy engagement
☑ Water accounting figures

(4.12.1.6) Page/section reference

Environment: Pg 17-29 Board of Directors: Pg 41 Risk management: Pg 46 Government relations: Pg 49 Supply Chain: Pg 51

(4.12.1.7) Attach the relevant publication

2024-25-cummins-sustainability-progress-report.pdf

(4.12.1.8) Comment

For more than two decades, Cummins has proudly published this report. It showcases the many ways in which Cummins is comprehensively delivering on our mission of making people's lives better by powering a more prosperous world.

Row 2

(4.12.1.1) Publication

Select from:

☑ In voluntary sustainability reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy

☑ Value chain engagement

☑ Governance
☑ Emission targets
☑ Emissions figures
☑ Risks & Opportunities
☑ Public policy engagement

(4.12.1.6) Page/section reference

Advancing Destination Zero: Pg 5 Climate risk management: Pg 15 Stakeholder engagement: Pg 24 Governance: Pg 27

(4.12.1.7) Attach the relevant publication

Cummins Climate Transition Plan.pdf

(4.12.1.8) Comment

In 2025, Cummins published a Climate Transition Plan alongside the Sustainability Progress Report that reinforces our commitment and outlines our strategies for achieving Cummins' 2030 environmental sustainability goals and continuing to pursue our 2050 targets.

Row 3

(4.12.1.1) Publication

Select from:
☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply
☑ TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply
☑ Climate change

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Governance

☑ Risks & Opportunities

☑ Strategy

☑ Emissions figures

☑ Emission targets

(4.12.1.6) Page/section reference

Cummins' 2024 TCFD Report pg. 2-11

(4.12.1.7) Attach the relevant publication

2024-cummins-tcfd-report.pdf

(4.12.1.8) Comment

Cummins 2024 TCFD Report

Row 4

(4.12.1.1) Publication

Select from:

☑ In other regulatory filings

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Governance

☑ Risks & Opportunities

☑ Strategy

(4.12.1.6) Page/section reference

Environmental Sustainability: Pg 13

(4.12.1.7) Attach the relevant publication

10-K 02.11.2025 Cummins Inc..pdf

(4.12.1.8) Comment

Cummins 2025 10k for fiscal year ended 2024
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

Forests

(5.1.1) Use of scenario analysis

Select from:

☑ No, and we do not plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☑ Not an immediate strategic priority

(5.1.4) Explain why your organization has not used scenario analysis

Not determined to be material based on double materiality assessment.

Water

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Other, please specify :Organization wide covers physical and transition risks, physical acute and chronic risks at country and facility level

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy
☑ Market
☑ Liability
☑ Reputation
☑ Technology
☑ Acute physical
☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Other finance and insurance driving forces, please specify :Manage risk associated with increase in insurance premiums by having the right mitigation measures in place.

Stakeholder and customer demands

☑ Other stakeholder and customer demands driving forces, please specify :Shift in customer demand; price of energy transportation sector and investments in energy supply

Regulators, legal and policy regimes

☑ Global regulation

☑ Political impact of science (from galvanizing to paralyzing)

☑ Level of action (from local to global)

☑ Global targets

☑ Other regulators, legal and policy regimes driving forces, please specify :Regional policy reactions, pace of technology change

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

Direct interaction with climate

☑ On asset values, on the corporate

☑ Perception of efficacy of climate regime

☑ Other direct interaction with climate driving forces, please specify :Asses business interruption risk and improve business continuity/resilience

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Cummins used NGFS scenarios — Current Policies, Net Zero 2050, and Fragmented World — to assess organization-level transition and physical risks across our business and operations. Assumptions were aligned with NGFS parameters (e.g., macroeconomic trends, energy mix, and policy pathways), and uncertainties reflect potential deviations in policy implementation, technology adoption rates, and climate sensitivity. Risks and opportunities were identified considering both our current strategy and a "business-as-usual" trajectory. Cummins assesses physical climate risks at the location level using IPCC climate model data for RCP 4.5. Assumptions include regional variability in temperature, precipitation, and extreme weather patterns. Uncertainties stem from differences across climate models, the timing and magnitude of projected impacts, and potential interactions between climate hazards.

(5.1.1.11) Rationale for choice of scenario

Cummins selected NGFS scenarios — Current Policies, Net Zero 2050, and Fragmented World — to capture a range of plausible transition pathways. These scenarios reflect varying policy ambition, technological adoption rates, and market dynamics, enabling us to assess how different decarbonization trajectories could impact our operations, products, and supply chain. Cummins selected IPCC RCP 4.5 as it represents a moderate physical risk pathway, providing a balanced view of potential climate impacts. This scenario indicates increased frequency of extreme weather events, higher heat stress, and greater water scarcity in some regions, all of which could disrupt operations and supply chains, and increase cooling needs at facilities.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Facility

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Chronic physical

(5.1.1.7) Reference year

2018

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts
☑ Changes to the state of nature

Regulators, legal and policy regimes
☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assume 3% annual growth

(5.1.1.11) Rationale for choice of scenario

We chose to use WRI predictions for water scarcity in regions

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios
☑ RCP 1.9

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:
☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Other, please specify :Organization wide covers over chronic and acute physical and transition risks Country and facility coverage over physical acute and chronic risks

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Other finance and insurance driving forces, please specify :Manage risk associated with increase in insurance premiums by having the right mitigation measures in place.

Stakeholder and customer demands

☑ Other stakeholder and customer demands driving forces, please specify :Shift in customer demand; price of energy transportation sector and investments in energy supply

Regulators, legal and policy regimes

☑ Global regulation

☑ Political impact of science (from galvanizing to paralyzing)

☑ Level of action (from local to global)

☑ Global targets

☑ Other regulators, legal and policy regimes driving forces, please specify :Regional policy reactions, pace of technology change

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

Direct interaction with climate

☑ On asset values, on the corporate

☑ Perception of efficacy of climate regime

☑ Other direct interaction with climate driving forces, please specify :Asses business interruption risk and improve business continuity/resilience

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Cummins used NGFS scenarios — Current Policies, Net Zero 2050, and Fragmented World — to assess organization-level transition and physical risks across our business and operations. Assumptions were aligned with NGFS parameters (e.g., macroeconomic trends, energy mix, and policy pathways), and uncertainties reflect potential deviations in policy implementation, technology adoption rates, and climate sensitivity. Risks and opportunities were identified considering both our current strategy and a "business-as-usual" trajectory. Cummins assesses physical climate risks at the location level using IPCC climate model data for RCP 4.5. Assumptions include regional variability in temperature, precipitation, and extreme weather patterns. Uncertainties stem from differences across climate models, the timing and magnitude of projected impacts, and potential interactions between climate hazards.

(5.1.1.11) Rationale for choice of scenario

Cummins selected NGFS scenarios — Current Policies, Net Zero 2050, and Fragmented World — to capture a range of plausible transition pathways. These scenarios reflect varying policy ambition, technological adoption rates, and market dynamics, enabling us to assess how different decarbonization trajectories could impact our operations, products, and supply chain. Cummins selected IPCC RCP 4.5 as it represents a moderate physical risk pathway, providing a balanced view of potential climate impacts. This scenario indicates increased frequency of extreme weather events, higher heat stress, and greater water scarcity in some regions, all of which could disrupt operations and supply chains, and increase cooling needs at facilities.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Other, please specify :Organization wide covers over chronic and acute physical and transition risks Country and facility coverage over physical acute and chronic risks

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy
☑ Market
☑ Liability
☑ Reputation
☑ Technology
☑ Acute physical
☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Other finance and insurance driving forces, please specify :Manage risk associated with increase in insurance premiums by having the right mitigation measures in place.

Stakeholder and customer demands

☑ Other stakeholder and customer demands driving forces, please specify :Shift in customer demand; price of energy transportation sector and investments in energy supply

Regulators, legal and policy regimes

☑ Global regulation

☑ Political impact of science (from galvanizing to paralyzing)

☑ Level of action (from local to global)

☑ Global targets

☑ Other regulators, legal and policy regimes driving forces, please specify :Regional policy reactions, pace of technology change

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

Direct interaction with climate

☑ On asset values, on the corporate

☑ Perception of efficacy of climate regime

☑ Other direct interaction with climate driving forces, please specify :Asses business interruption risk and improve business continuity/resilience

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Cummins used NGFS scenarios — Current Policies, Net Zero 2050, and Fragmented World — to assess organization-level transition and physical risks across our business and operations. Assumptions were aligned with NGFS parameters (e.g., macroeconomic trends, energy mix, and policy pathways), and uncertainties reflect potential deviations in policy implementation, technology adoption rates, and climate sensitivity. Risks and opportunities were identified considering both our current strategy and a "business-as-usual" trajectory. Cummins assesses physical climate risks at the location level using IPCC climate model data for RCP 4.5. Assumptions include regional variability in temperature, precipitation, and extreme weather patterns. Uncertainties stem from differences across climate models, the timing and magnitude of projected impacts, and potential interactions between climate hazards.

(5.1.1.11) Rationale for choice of scenario

Cummins selected NGFS scenarios — Current Policies, Net Zero 2050, and Fragmented World — to capture a range of plausible transition pathways. These scenarios reflect varying policy ambition, technological adoption rates, and market dynamics, enabling us to assess how different decarbonization trajectories could impact our operations, products, and supply chain. Cummins selected IPCC RCP 4.5 as it represents a moderate physical risk pathway, providing a balanced view of potential climate impacts. This scenario indicates increased frequency of extreme weather events, higher heat stress, and greater water scarcity in some regions, all of which could disrupt operations and supply chains, and increase cooling needs at facilities.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply
☑ Risk and opportunities identification, assessment and management
☑ Strategy and financial planning
☑ Resilience of business model and strategy
☑ Capacity building
☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:
☑ Other, please specify :Organization wide covers over chronic and acute physical and transition risks Country and facility coverage over physical acute and chronic risks

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Cummins is committed to identifying, assessing, addressing, monitoring and disclosing its climate-related impacts, risks and opportunities. Cummins conducted a climate scenario analysis in 2018 to evaluate potential impacts on its operations and business strategy, aligning its disclosures with the Task Force on Climate-related Financial Disclosures (TCFD) framework. This scenario analysis has been instrumental in identifying physical and transition risks for Cummins, as well as opportunities for innovation and resilience. In 2024, Cummins reassessed its climate scenario analysis utilizing the Network for Greening the Financial System (NGFS) scenarios to reflect policy shifts, advances in climate science and improved data availability. Guided by the NGFS scenarios, the company deepened its understanding of various climate pathways and their potential implications for the business. For further details on Cummins climate scenario analysis, view Cummins Climate Transition Plan at https://www.cummins.com/company/esg/sustainability-progress-reports/archive.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

When Cummins launched its environmental sustainability strategy in 2019 — then called PLANET 2050 — the company used environmental hotspot analysis, product lifecycle analysis, climate scenario planning and materiality assessments to help shape the strategy.
[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

At Cummins, our business and environmental strategies are intentionally and intricately aligned to capture the growth opportunity decarbonization presents through Destination Zero — which is our commitment to sustainability and helping our customers navigate the energy transition. While uncertainty exists regarding the role regulations, incentives and trade policy will play in the future of our industry, we continue to invest billions of dollars to innovate and develop technologies that are cleaner, more advanced and more efficient than ever before. We are equally focused on the solutions we can deliver today that make an immediate impact in reducing emissions and the technologies of tomorrow that will drive us to zero emissions. In addition, Cummins is delivering tangible results toward reducing Scope 3 greenhouse gas (GHG) emissions from products in use through fuel efficiency projects that cut emissions, lower customer costs and create shared value. In fact, the projects completed from 2014 to 2024 will reduce 55 million metric tons of GHGs by 2030 — five years ahead of our goal — which is equivalent to avoiding 5.4 billion gallons of diesel and saving customers nearly $20 billion. This progress illustrates that environmental stewardship and business value go hand in hand and reinforces the strength of Cummins' Destination Zero strategy.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Not only does Cummins solicit feedback internally, it regularly gathers external stakeholder feedback including frequent collaborations with partners, suppliers, government agencies and customers to identify risks from increasing laws and regulations, changing customer preferences, new disruptive technology and public policy support. Examples also include analyst days and annual shareholder meetings, with material accessible publicly. The board works with and advises company leadership on a multitude of topics pertaining to Destination Zero, employee health and wellbeing, enterprise risk management, advancing talent management, development strategies and more. The board is integral to upholding strong corporate governance practices, which are vital for the sustained advantage of shareholders. Cummins believes that effective corporate governance involves regular dialogue between directors and shareholders. The company's board members consistently engage with shareholders to discuss its expertise, renewal process and oversight of various subjects, including company strategy, growth, risk management and sustainability. Furthermore, in 2024, Cummins' Vice President of Investor Relations, Chief Legal Officer and Corporate Secretary conducted

discussions with several investors to gather their insights on governance matters and practices. The feedback from these sessions was compiled and presented to the entire board for consideration.

(5.2.9) Frequency of feedback collection

Select from:

☑ More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Key dependencies for facilities decarbonization: Market conditions, technological advancement, grid decarbonization and capacity, regional infrastructure and variability, regulatory policies Key dependencies for product decarbonization: Customer adoption and technology costs, availability of clean energy and low-carbon fuels infrastructure, regulatory and industrial policy Key dependencies for upstream GHG emission reductions: Legal and regulatory evolution, data collection and accuracy, supply base awareness, supplier participation and reporting For additional assumptions and dependencies, please see Cummins Climate Transition Plan - https://www.cummins.com/sites/default/files/2025-06/cummins-climate-transition-plan.pdf

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

To view progress on Cummins' sustainability goals, view the 2024-2025 Sustainability Progress Report (pg. 17-29) https://www.cummins.com/sites/default/files/2025-06/2024-25-cummins-sustainability-progress-report.pdf

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Cummins Climate Transition Plan.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Plastics

☑ Water

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

Cummins Destination Zero strategy includes eight goals timed to 2030 and targets for 2050. 2030 goals: - Reduce absolute greenhouse gas (GHG) emissions from facilities and operations by 50%. - Reduce Scope 3 absolute lifetime GHG emissions from newly sold products by 25%. -Reduce upstream Scope 3 GHG emissions by engaging key suppliers, while continuing to meet customer commitments - 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 - Reduce emissions of volatile organic compounds from paint and coating

operations by 50%. - Reduce absolute water consumption in facilities and operations by 30%. - Produce net water benefits that exceed Cummins' annual water use in all Cummins regions.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:
☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply
☑ Products and services
☑ Upstream/downstream value chain
☑ Investment in R&D
☑ Operations
[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply
☑ Risks
☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Cummins' annual Technology Portfolio Investment Review ensures the company's R&D investments stay aligned with market trends and energy-transition objectives. By combining scenario planning, market intelligence and talent assessments, Cummins balances core growth with accelerated progress toward zero-emissions solutions. Cummins' Destination Zero strategy drives the transition to low- and zero-emissions products, including electrified powertrains, hydrogen and other clean energy technologies. Cummins is investing in next-generation technologies for both new and existing markets, while exploring strategic partnerships to enhance capabilities. Cummins addresses technology investments risk through targeted R&D spending and scaling critical capabilities through strategic partnerships to co-develop solutions, and market access initiatives that accelerate adoption and scale. This holistic approach ensures that the company remains competitive as the industry transitions away from fossil fuels, minimizing risks and optimizing future returns.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Cummins' supply chain strategy is designed to secure critical inputs and stabilize costs through supplier and geographic diversification, buffer inventories and long-term agreements. To further strengthen access to essential materials, Cummins is building strategic partnerships and joint ventures with key suppliers and customers. The company is also advancing circular economy initiatives — such as closed-loop recycling and remanufacturing — while pursuing backward integration and applying advanced procurement tactics, including hedging, real-time market analytics, and scenario stress-testing, to minimize disruptions and support both current operations and next-generation innovation. Cummins is actively capitalizing on climate change opportunities through Destination Zero. At Cummins, business and environmental strategies are intentionally and intricately aligned to capture the growth opportunity decarbonization presents through Destination Zero. Cummins is advancing its product decarbonization strategy by increasing focus on areas where it can directly deliver meaningful GHG reductions — helping customers decrease emissions now and in the long term. This includes innovating lower-emissions technologies across its portfolio and doubling efforts to reduce emissions from products

in use through fuel efficiency projects and technology upgrades. These efficiency improvements strengthen customer relationships while positioning Cummins to capture growing demand for sustainable, energy-efficient solutions.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In 2024, Cummins continued to invest in future critical technologies and products. The company will continue to make investments to develop new products and improve our current technologies to meet future emission standards around the world, improvements in fuel economy performance of diesel and natural gas-powered engines and related components, as well as development activities around electrified power systems with innovative components and systems including battery and electric power technologies and hydrogen production technologies. Cummins' research and development programs are focused on product improvements, product extensions, innovations and cost reductions for our customers. Research and development expenditures include salaries, contractor fees, building costs, utilities, testing, technical IT expenses, administrative expenses and allocation of corporate costs and are expensed, net of contract reimbursements, when incurred. From time to time, the company enters into agreements with customers and government agencies to fund a portion of the research and development costs of a particular project. When not associated with a sales contract, we generally account for these reimbursements as an offset to the related research and development expenditure. Research and development expenses, net of contract reimbursements, were $1.4 billion in 2024, $1.4 billion in 2023 and $1.2 billion in 2022. Contract reimbursements were $72 million, $81 million and $110 million in 2024, 2023 and 2022, respectively.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Cummins mitigates facility retrofit and upgrade risks through a multi-faceted strategy. Digital manufacturing initiatives enhance operational efficiency and adaptability. To reduce the risk of stranded assets, Cummins leverages flexible, long-life machinery that can be repurposed for remanufacturing. Computer Numerical Controls (CNC) machining upgrades — such as modular fixture bases and implementation of robotic cells — enable efficient retooling and process adjustments as product technologies evolve. This built-in flexibility supports compliance with regulatory changes, facilitates smoother product and technology transitions, and helps manage capital expenditures effectively. Cummins is strategically positioned to achieve significant operational improvements and enhance production-system adaptability by advancing technological capabilities across manufacturing facilities and processes. Through targeted investments in manufacturing excellence, Cummins will continue to optimize resource utilization, minimize waste generation and strengthen operational resilience. These enhancements directly support Cummins' sustainability commitments while building long-term competitive advantages through improved cost structure, enhanced quality control and increased manufacturing flexibility to meet evolving market demands.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Capital expenditures

☑ Capital allocation

(5.3.2.2) Effect type

Select all that apply

☑ Risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Cummins invested over $50 million in 2024 to deliver more than 500 facilities and operations environmental improvement projects.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Revenues

☑ Other, please specify :R&D

(5.3.2.2) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

It continues to be clear that Destination Zero is the right strategy to meet Cummins' customers' evolving needs, grow our business and do our part to address climate change. In fact, Destination Zero was the cornerstone of our record performance in 2024. Cummins' full-year revenues reached a record $34.1 billion, up slightly from the prior year, even with the successful divestiture of our Filtration business, Atmus Filtration Technologies, in March. Including the one-time gain related to the separation, our GAAP net income for the year was $3.9 billion, or 11.6% of sales; our earnings before interest, taxes, depreciation and amortization (EBITDA) for the year was $6.3 billion, or 18.6% of sales; and our earnings per diluted share (EPS) were $28.37 — all record achievements. In 2024, Cummins continued to invest in future critical technologies and products. The company will continue to make investments to develop new products and improve our current technologies to meet future emission standards around the world, improvements in fuel economy performance of diesel and natural gas-powered engines and related components, as well as development activities around electrified power systems with innovative components and systems including battery and electric power technologies and hydrogen production technologies. Cummins' research and development programs are focused on product improvements, product extensions, innovations and cost reductions for our customers. Research and development expenditures include salaries, contractor fees, building costs, utilities, testing, technical IT expenses, administrative expenses and allocation of corporate costs and are expensed, net of contract reimbursements, when incurred. From time to time, the company enters into agreements with customers and government agencies to fund a portion of the research and development costs of a particular project. When not associated with a sales contract, we generally account for these reimbursements as an offset to the related research and development expenditure. Research and development expenses, net of contract reimbursements, were $1.4 billion in 2024, $1.4 billion in 2023 and $1.2 billion in 2022. Contract reimbursements were $72 million, $81 million and $110 million in 2024, 2023 and 2022, respectively.
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	Select from: ☑ No, but we plan to in the next two years

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

☑ Yes

(5.5.2) Comment

In 2024, Cummins continued to invest in future critical technologies and products. The company will continue to make investments to develop new products and improve our current technologies to meet future emission standards around the world, improvements in fuel economy performance of diesel and natural gas-powered engines and related components, as well as development activities around electrified power systems with innovative components and systems including battery and electric power technologies and hydrogen production technologies. Cummins' research and development programs are focused on product improvements, product extensions, innovations and cost reductions for our customers. Research and development expenditures include salaries, contractor fees, building costs, utilities, testing, technical IT expenses, administrative expenses and allocation of corporate costs and are expensed, net of contract reimbursements, when incurred. From time to time, the company enters into agreements with customers and government agencies to fund a portion of the research and development costs of a particular project. When not associated with a sales contract, we generally account for these reimbursements as an offset to the related research and development expenditure. Research and development expenses, net of contract reimbursements, were $1.4 billion in 2024, $1.4 billion in 2023 and $1.2 billion in 2022. Contract reimbursements were $72 million, $81 million and $110 million in 2024, 2023 and 2022, respectively.
[Fixed row]

(5.5.8) Provide details of your organization’s investments in low-carbon R&D for transport-related activities over the last three years.

Row 1

(5.5.8.1) Activity

Select all that apply

☑ Light Duty Vehicles (LDV)

☑ Heavy Duty Vehicles (HDV)

(5.5.8.2) Technology area

Select from:

☑ Unable to disaggregate by technology area

(5.5.8.4) Average % of total R&D investment over the last 3 years

79.23

(5.5.8.5) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

1170000000

(5.5.8.6) Average % of total R&D investment planned over the next 5 years

79.23

(5.5.8.7) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

In 2024, Cummins continued to invest in future critical technologies and products. The company will continue to make investments to develop new products and improve our current technologies to meet future emission standards around the world, improvements in fuel economy performance of diesel and natural gas-powered engines and related components, as well as development activities around electrified power systems with innovative components and systems including battery and electric power technologies and hydrogen production technologies. Cummins' research and development programs are focused on product improvements, product extensions, innovations and cost reductions for our customers. Research and development expenditures include salaries, contractor fees, building costs, utilities, testing, technical IT expenses, administrative expenses and allocation of corporate costs and are expensed, net of contract reimbursements, when incurred. From time to time, the company enters into agreements with customers and government agencies to fund a portion of the research and development costs of a particular project. When not associated with a sales contract, we generally account for these reimbursements as an offset to the related research and development expenditure. Research and development expenses, net of contract reimbursements, were $1.4 billion in 2024, $1.4 billion in 2023 and $1.2 billion in 2022. Contract reimbursements were $72 million, $81 million and $110 million in 2024, 2023 and 2022, respectively. Investments in transport-related R&D totaled $1,170 M and include R&D in the Engine segment, Components segment and Accelera segment. Additional information can be found beginning on page 12 in Cummins 2025 10k. [Add row]

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

149

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

19

(5.9.3) Water-related OPEX (+/- % change)

76

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

19

(5.9.5) Please explain

In 2024, capital spend for water related projects was $5.72 million. Capital expenditures as follows 1.787M for 2021, 3.79M for 2022, 2.3 Million for 2023, 2024 anticipated capital spend is 6.83 M Expense for 2024 was approximately 179,500. 2025 anticipated to increase at the same rate as capital expense.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon ☑ Water

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Conduct cost-benefit analysis

☑ Drive energy efficiency

☑ Drive low-carbon investment

☑ Incentivize consideration of climate-related issues in decision making

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Alignment to scientific guidance

☑ Benchmarking against peers

☑ Existing or pending legislation

(5.10.1.4) Calculation methodology and assumptions made in determining the price

When evaluating the scientific guidance, peer benchmarking and existing or pending legislation where Cummins operates, a conservative approach was utilized to determine the internal cost of carbon when evaluating project return on investment.

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

We expect the price to rise over time.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

7

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

7

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Capital expenditure

☑ Operations

☑ Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for some decision-making processes, please specify :The internal carbon price is built into the financial analysis of all energy and GHG emissions improvement projects for facilities and operations.

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

The internal carbon price is built into the financial analysis of energy and GHG emissions improvement projects to prioritize investments through our centralized facilities and operations capital fund.
[Add row]

(5.10.2) Provide details of your organization’s internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

☑ Other, please specify :Calculated cost of water optional for sites

(5.10.2.2) Objectives for implementing internal price

Select all that apply

☑ Incentivize consideration of water-related issues in decision making

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

☑ Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

☑ Costs of disposing water

☑ Costs of treating water

☑ Costs of transporting water

☑ Existing water tariffs

(5.10.2.5) Calculation methodology and assumptions made in determining the price

Sites have access to the CMI true cost of water tool as well as online tools available to factor indirect costs into the cost of water. The tools allow sites to enter actual site costs associated with chemicals, labor, disposal and energy related to process use of water to calculate a cost of water for their site. The calculated cost can be used in the ROI analysis of each project. We have determined on average the true cost is approximately 5 times the purchase price.

(5.10.2.6) Stages of the value chain covered

Select all that apply

☑ Direct operations

☑ Project/site specific coverage

(5.10.2.7) Pricing approach used – spatial variance

Select from:

☑ Other, please specify :Site Specific Information Used for Calculations

(5.10.2.9) Pricing approach used – temporal variance

Select from:

☑ Other, please specify :Pricing is based on site specific costs and variables

(5.10.2.11) Minimum actual price used (currency per cubic meter)

0

(5.10.2.12) Maximum actual price used (currency per cubic meter)

0

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

☑ Capital expenditure

☑ Operations

☑ Opportunity management

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

☑ No

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ No

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Plastics

Smallholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:
☑ Not an immediate strategic priority

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

We are not small-scale agricultural producers.

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ Yes

(5.11.2) Environmental issues covered

Select all that apply
☑ Climate change
☑ Forests
☑ Water
☑ Plastics

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on water
☑ Dependence on commodities
☑ Impact on pollution levels
☑ Impact on plastic waste and pollution
☑ Contribution to supplier-related Scope 3 emissions
☑ Dependence on ecosystem services/environmental assets
☑ Impact on deforestation or conversion of other natural ecosystems

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 26-50%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

We selected suppliers from 7 categories and defined a threshold based on an analysis of supplier spend and emissions data. Suppliers with the highest environmental impacts are identified by focusing on the top 100 highest emitters, based on EEIO Spend greenhouse gas (GHG) emissions model. In addition,400+ suppliers are directly engaged to quantify emissions of high carbon intensity operations including metal production, casting, forging and machinin

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 26-50%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

500

Forests

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Impact on deforestation or conversion of other natural ecosystems

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Cummins is exploring third party certification for our wood suppliers and have completed this in a pilot region.

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ No, we do not assess the dependencies and/or impacts of our suppliers, and have no plans to do so within two years

Plastics

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Procurement spend

☑ Product lifecycle

☑ Regulatory compliance

☑ Business risk mitigation

☑ Vulnerability of suppliers

☑ Strategic status of suppliers

☑ Supplier performance improvement

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

Through extensive analysis of supplier spend and emissions data, we have identified high-impact categories and the related high-impact suppliers that significantly contribute to our environmental footprint. By focusing on these key suppliers and categories, we are able to target areas with the greatest potential for reducing greenhouse gas emissions and driving sustainability improvements across our supply chain. This data-driven approach enables us to prioritize efforts where they will have the most substantial environmental impact.

Forests

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Regulatory compliance

☑ Reputation management

(5.11.2.4) Please explain

Cummins is exploring third party certification for our wood suppliers and have completed this in a pilot region. Based on the scope, priority suppliers are identified and engagement is in progress.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Business risk mitigation

☑ Material sourcing

☑ Procurement spend

(5.11.2.4) Please explain

Our environmental policy includes requirements for our supplies including for water. They are in place to create mutual environmental improvements by committing to collaborate with Cummins concerning achievements, trends, and possibilities towards environmental sustainability. Reduce environmental impact of all products, processes and materials. Reduce environmental impact over the full life cycle of all products, processes, and materials by measuring, setting reduction goals and monitoring progress. Develop products and processes that are less harmful to the environment. Minimize adverse environmental impact on air, land, and water. Reduce greenhouse gas emissions in production, logistics and other processes, by establishing a baseline, setting reduction goals and monitoring progress. Minimize and properly manage waste. Minimize water consumption and water-related risks. Minimize the consumption of natural resources, raw materials, and fossil fuel inputs. Promote recycling and evaluate the potential to use recycled or used materials when they are available. Design and deliver to all customers, including Cummins, the most sustainable packaging by assessing its quality and cost over the full life cycle.

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Leverage over suppliers

☑ Regulatory compliance

☑ Supplier performance improvement

(5.11.2.4) Please explain

Indirect suppliers are prioritized based on the regulatory compliance requirements. We prioritize suppliers who can provide us with plastic products with higher post-consumer recycled content.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

We are working to consolidate the approach to contracts globally and business organization. Cummins Supplier Handbook includes: Supplier Relationship Management Scorecard Cummins Inc. Purchasing and Supplier Quality use the Supplier Balanced Scorecard to evaluate customer satisfaction with selected external

production and service suppliers. The Supplier Relationship Management Scorecard reports performance in five categories: • Quality Management • End Customer Quality • Delivery • Technology & Innovation • Sustainability. Sustainability scoring includes 1) CDP rating Supplier selection process includes sustainability criteria depending on the product or service category. These include but not limited to certification to ISO standards (14001, 50001), and regulatory compliance history. Supplier agreements for third party logistics (3PL) providers in the United States include Environmental Requirements that covers regulatory and sustainability requirements.

Forests

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ No, but we plan to introduce environmental requirements related to this environmental issue within the next two years

(5.11.5.3) Comment

In the UK and Europe, Cummins has identified suppliers that meet criteria, including the FSC or other certification for wood that we procure. This will be expanded throughout North America.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Our environmental policy includes requirements for our supplies including for water. They are in place to create mutual environmental improvements by committing to collaborate with Cummins concerning achievements, trends, and possibilities towards environmental sustainability. Reduce environmental impact of all products, processes and materials. Reduce environmental impact over the full life cycle of all products, processes, and materials by measuring, setting reduction goals and monitoring progress. Develop products and processes that are less harmful to the environment. Minimize adverse environmental impact on air, land, and water. Reduce greenhouse gas emissions in production, logistics and other processes, by establishing a baseline, setting reduction goals and monitoring progress. Minimize and properly manage waste. Minimize water consumption and water-related risks. Minimize the consumption of natural resources, raw materials, and fossil fuel inputs. Promote recycling and evaluate the potential to use recycled or used materials when they are available. Design and deliver to all customers, including Cummins, the most sustainable packaging by assessing its quality and cost over the full life cycle.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:
☑ Measuring product-level emissions

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply
☑ Certification
☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ Less than 1%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 76-99%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

The Supplier Relationship Management Scorecard reports performance in five categories: • Quality Management • End Customer Quality • Delivery • Technology & Innovation • Sustainability (CDP reporting) We also engage with suppliers for Material Compliance, Packaging Measures, and specific activities (for eg: engagement with our suppliers on CBAM and customer requests for emissions factors to estimate embedded carbon data._

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Total water withdrawal volumes reduction

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Cummins' suppliers must comply with all applicable environmental laws and regulations in areas where they do business. In addition, suppliers must adhere to Cummins' Prohibited Substances standards as well as provide required documentation, e.g. Material Safety Data Sheets (MSDS). Cummins also expects suppliers to understand the Cummins Green Supply Chain Principles above and follow-up and engage with us on packaging and transportation efficiency programs and communicate their own plans to meet or exceed these standards through an environmental policy.
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:
☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building
☑ Develop or distribute resources on how to map upstream value chain
☑ Provide training, support and best practices on how to measure GHG emissions
☑ Provide training, support and best practices on how to mitigate environmental impact

Financial incentives
☑ Other financial incentive, please specify :Returnable packaging initiative

Information collection
☑ Collect climate transition plan information at least annually from suppliers
☑ Collect GHG emissions data at least annually from suppliers
☑ Collect targets information at least annually from suppliers

☑ Collect WASH information at least annually from suppliers

Innovation and collaboration
☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services
☑ Engage with suppliers to advocate for policy or regulatory change to address environmental challenges
☑ Other innovation and collaboration activity, please specify :Remanufacturing to extend the life of our products.

(5.11.7.4) Upstream value chain coverage

Select all that apply
☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:
☑ 26-50%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:
☑ 26-50%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Cummins has a unique opportunity and responsibility to help solve the world's climate challenges. Recently, the company launched the Environmental Sustainability Consortium, a member organization of Cummins' largest suppliers (7-9% of the company's purchasing spend), to advance its environmental goals. Consortium members include companies in the industrial, transportation, energy, technology, chemical products and automotive industries that are aligned in addressing common environmental challenges, such as reducing carbon emissions. Each Consortium member has demonstrated a strong commitment to reducing the impact of their greenhouse gas emissions while managing water usage and driving waste reduction. Through collective action, Cummins seeks to influence each member's value chain to drive change. The Consortium is guided by three core pillars: climate and due diligence data integrity; stakeholder engagement; and governance. These pillars are the foundation for the Consortium's collective strategy and work plans. Cummins convenes Consortium members on a quarterly, virtual basis to learn from industry experts (e.g., guest speakers), report on work plans, discuss long-term goals and consider the impact of the group's collective efforts for the company's customers. Cummins customers hold the company to high standards for its products and services, and Cummins is committed to manufacturing, distributing and servicing its goods sustainably. The company's supply partners are essential in efforts to achieve its carbon emissions goals. Consortium members align with the

Cummins Destination Zero strategy and current 2030 goals and work to identify future opportunities. Members are working to set goals that will help all parties reduce emissions and operate more sustainably through data transparency, uniform reporting and the education of each member's supply base.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :ISO 14001

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Forests

(5.11.7.1) Commodity

Select from:

☑ Timber products

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ No deforestation and/or conversion of other natural ecosystems

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers
☑ Tier 2 suppliers
☑ Tier 3 suppliers
☑ Tier 4+ suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:
☑ Less than 1%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Engaging with our suppliers on this issue as we prepare to meet deforestation regulatory requirements. Timber (wood and paper) are not a significant portion of our spend. We mostly use it for packaging as well as labels and manuals.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:
☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:
☑ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Capacity building
☑ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Cummins has a unique opportunity and responsibility to help solve the world's climate challenges. Recently, the company launched the Environmental Sustainability Consortium, a member organization of Cummins' largest suppliers (7-9% of the company's purchasing spend), to advance its environmental goals. Consortium members include companies in the industrial, transportation, energy, technology, chemical products and automotive industries that are aligned in addressing common environmental challenges, such as reducing carbon emissions. Each Consortium member has demonstrated a strong commitment to reducing the impact of their greenhouse gas emissions while managing water usage and driving waste reduction. Through collective action, Cummins seeks to influence each member's value chain to drive change. The Consortium is guided by three core pillars: climate and due diligence data integrity; stakeholder engagement; and governance. These pillars are the foundation for the Consortium's collective strategy and work plans. Cummins convenes Consortium members on a quarterly, virtual basis to learn from industry experts (e.g., guest speakers), report on work plans, discuss long-term goals and consider the impact of the group's collective efforts for the company's customers. Cummins customers hold the company to high standards for its products and services, and Cummins is committed to manufacturing, distributing and servicing its goods sustainably. The company's supply partners are essential in efforts to achieve its carbon emissions goals. Consortium members align with the Cummins Destination Zero strategy and current 2030 goals and work to identify future opportunities. Members are working to set goals that will help all parties reduce emissions and operate more sustainably through data transparency, uniform reporting and the education of each member's supply base.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ No, this engagement is unrelated to meeting an environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Substitution of hazardous substances with less harmful substances

(5.11.7.3) Type and details of engagement

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Consistent with its commitment to contribute to a cleaner, healthier, and safer environment, Cummins Inc. has identified substances that are restricted and/or prohibited from our products. Consequently, suppliers must be aware of and adhere to these standards for materials or components supplied to Cummins. Suppliers who provide any product or service to Cummins, Inc. are wholly responsible for the end product provided to Cummins irrespective of how many sub-suppliers (Tier 2, 3, etc.) may be in the supply chain. The end product supplied includes partially or fully finished assemblies, components, packaging, chemicals, and consumable processing substances. This further applies to all suppliers and joint ventures producing Cummins branded products. It is the responsibility of the supplier to verify that the substances listed in CES 10903 are not in any products or materials supplied to Cummins per the referenced threshold. To view more details, please print the Cummins Engineering Standard 10903.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Applicable regulatory body

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Consideration is given based on regulatory and customer requirements. Cummins, through its Government Relations function, worked on a wide variety of local, state, federal and international policy issues in 2024. From setting and pursuing the company's Destination Zero goals to promoting racial equity, Cummins strives to use its voice to shape policies that benefit all stakeholders.

(5.11.9.6) Effect of engagement and measures of success

Compliance with law and increase collaborations with customers. After successfully advocating for key provisions in the Inflation Reduction Act passed in the U.S. in 2022, Cummins has been working to ensure effective implementation in order to accelerate adoption of technologies like hydrogen electrolyzers for zero-emissions hydrogen production. The group worked with the U.S. Departments of Treasury and Energy to advise and submit comments to shape the Clean Hydrogen Production Tax Credit, ensuring clean hydrogen projects get off the ground and help decarbonize hard-to-abate sectors like power generation and sustainable aviation. Globally, Cummins successfully advocated for the adoption of tough, clear, and enforceable EURO 7 regulations, which apply stricter exhaust emissions limits for passenger cars, buses and heavy-duty vehicles in the European Union. Cummins dedicated significant time and energy into educating and collaborating with key stakeholders to get the regulations formally adopted in April of 2024.

Forests

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Providing information to address their inquiry about the product origin and recycled content.

(5.11.9.6) Effect of engagement and measures of success

Information provided meets the customer's technical sourcing requirements.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Community partners

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

☑ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

More than two billion people around the world lack reliable access to safe water, while more than three billion people are without access to safe sanitation. Cummins Water Works aims to address the global water crisis, empowering communities one drop at a time. Cummins Water Works partners with leading experts and nonprofit organizations, such as The Nature Conservancy, Water.org and WaterAid, that are focused on analyzing, prioritizing and implementing high-impact water projects in major water-stressed regions around the world.

(5.11.9.6) Effect of engagement and measures of success

Since the program's 2021 launch, it has helped more than 6.3 million people and contributed to over 8.7 billion gallons of water benefits across Cummins' communities. 1.8 billion gallons of these benefits were generated in 2024, significantly surpassing the company's global water consumption of 997 million gallons.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

☑ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 26-50%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We are advancing our product decarbonization strategy by increasing focus on the areas where we can directly deliver meaningful GHG reductions — helping customers decrease emissions now and in the long term. This includes innovating lower-emissions technologies across our portfolio and doubling our efforts to reduce emissions from products in use through fuel efficiency projects and technology upgrades The scope of engagement is any Cummins customer who wants to work with Cummins engineering teams on a project to improve fuel economy. Cummins estimates that when the goal is achieved, we will have worked with approximately 20% of our customers.

(5.11.9.6) Effect of engagement and measures of success

As of 2024, products-in-use fuel economy projects with customers have avoided 38 million metric tons (MMT) of CO2 e, saving customers 3.7 billion gallons of fuel and over $13.8 billion so far. The sum of these projects completed from 2014 to 2024 will accrue to 55 MMT of GHG by 2030 — five years ahead of schedule. The 55 MMT of CO2 e equates to 5.4 billion gallons of diesel that will not be consumed and nearly $20 billion saved by customers. Completing this target early allows Cummins to enhance the impact it can make toward decarbonization by collaborating with customers on fuel economy improvements. The company has increased its ambition to double the annual impact of these projects over the next five years.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The company's board members consistently engage with shareholders to discuss its expertise, renewal process and oversight of various subjects, including Destination Zero, growth, risk management and sustainability.

(5.11.9.6) Effect of engagement and measures of success

It continues to be clear that Destination Zero is the right strategy to meet our customers' evolving needs, grow our business and do our part to address climate change. In fact, Destination Zero was the cornerstone of our record performance in 2024. Cummins' full-year revenues reached a record $34.1 billion, up slightly from the prior year, even with the successful divestiture of our Filtration business, Atmus Filtration Technologies, in March. Including the one-time gain related to the separation, our GAAP net income for the year was $3.9 billion, or 11.6% of sales; our earnings before interest, taxes, depreciation and amortization (EBITDA) for the year was $6.3 billion, or 18.6% of sales; and our earnings per diluted share (EPS) were $28.37 — all record achievements.*

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Cummins has selected operational control as the criterion used to determine whether its facilities are in or out of scope for environmental reporting. In general, the financial and operational consolidation approaches outlined in the GHG Protocol yield similar or identical results when applied to Cummins facilities. The choice of consolidation approach is in that sense immaterial for the many locations that are wholly owned and operated by Cummins. However, in instances where equity or financial control are shared with other entities (e.g. in joint ventures), the ability to effect change at a facility was considered to be of prime importance in deciding what should be measured and included in Cummins environmental programs and target setting. Control over operations at a facility is a prerequisite to effectively managing its environmental performance in keeping with Cummins values and objectives. As such, the operational control criterion was deemed to most closely align with Cummins approach to environmental management.

Forests

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The boundary for forest related impacts is aligned with the consolidation approach adopted by Cummins for other environmental matters. Existing data collection efforts are limited compared to the extensive body of energy, water, waste, and emissions data that Cummins has compiled for sites within its inventory boundary. While the information that has been collected on forestry related topics is more targeted in nature, our ability to effect change at the facility level is still one of the basic principles guiding our work in this area.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Cummins has selected operational control as the criterion used to determine whether its facilities are in or out of scope for environmental reporting. In general, the financial and operational consolidation approaches outlined in the GHG Protocol yield similar or identical results when applied to Cummins facilities. The choice of consolidation approach is in that sense immaterial for the many locations that are wholly owned and operated by Cummins. However, in instances where equity or financial control are shared with other entities (e.g. in joint ventures), the ability to effect change at a facility was considered to be of prime importance in deciding what should be measured and included in Cummins environmental programs and target setting. Control over operations at a facility is a prerequisite to effectively managing its environmental performance in keeping with Cummins values and objectives. As such, the operational control criterion was deemed to most closely align with Cummins approach to environmental management. While the GHG Protocol is oriented around emissions accounting, many of the principles it contains are applicable to other environmental impacts. For the sake of consistency in our management of environmental issues and in the absence of a widely accepted framework tailored to water, Cummins decided to apply the principles of the protocol to its collection and reporting of water data as well.

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Cummins has selected operational control as the criterion used to determine whether its facilities are in or out of scope for environmental reporting. In general, the financial and operational consolidation approaches outlined in the GHG Protocol yield similar or identical results when applied to Cummins facilities. The choice of consolidation approach is in that sense immaterial for the many locations that are wholly owned and operated by Cummins. However, in instances where equity or financial control are shared with other entities (e.g. in joint ventures), the ability to effect change at a facility was considered to be of prime importance in deciding what should be measured and included in Cummins environmental programs and target setting. Control over operations at a facility is a prerequisite to effectively managing its environmental performance in keeping with Cummins values and objectives. As such, the operational control criterion was deemed to most closely align with Cummins approach to environmental management. While the GHG Protocol is oriented around emissions accounting, many of the principles it contains are applicable to other environmental impacts. For the sake of consistency in our management of environmental issues and in the absence of a widely accepted framework tailored to waste, Cummins decided to apply the principles of the protocol to its collection and reporting of waste data, including plastics, as well.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The boundary for biodiversity related impacts is aligned with the consolidation approach for other environmental matters. However, past data collection efforts have targeted facilities in biodiversity hotspots rather than all facilities under Cummins operational control. Our management of this issue therefore takes place through both of lens of our ability to effect change and areas in which biodiversity is most material.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply
☑ Yes, an acquisition

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

Teksid Hierro de Mexico, S.A. de C.V. (Teksid MX) and Teksid, Inc.

(7.1.1.3) Details of structural change(s), including completion dates

On April 3, 2023, Cummins purchased all of the equity ownership interest of Teksid Hierro de Mexico, S.A. de C.V. (Teksid MX) and Teksid, Inc. from Stellantis N.V. Teksid MX operates a cast iron foundry located in Monclova, Mexico, which primarily forges blocks and heads used in our and other manufacturers' engines. The acquisition was included in Cummins engine segment starting in the second quarter of 2023.
[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

☑ Scope 1

☑ Scope 2, location-based

☑ Scope 2, market-based

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

The threshold above which acquisitions, mergers, and other organizational changes warrant an adjustment of the base year is 0.1% of the corporate total. Changes with cumulative impacts of less than 0.1% are considered insignificant. This threshold is assessed at the category level for the quantities of water withdrawn, waste generated, energy consumed, and emissions produced in a given reporting year. Exceeding the 0.1% threshold in one or more of those categories shall be considered cause to adjust the base year for all.

(7.1.3.4) Past years' recalculation

Select from:
☑ Yes
[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply
☑ ISO 14064-1
☑ The Greenhouse Gas Protocol: Scope 2 Guidance
☑ US EPA Mandatory Greenhouse Gas Reporting Rule
☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
☑ US EPA Center for Corporate Climate Leadership: Indirect Emissions From Purchased Electricity
☑ US EPA Center for Corporate Climate Leadership: Direct Emissions from Mobile Combustion Sources
☑ US EPA Center for Corporate Climate Leadership: Direct Emissions from Stationary Combustion Sources

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: ☑ We are reporting a Scope 2, location-based figure	*Select from:* ☑ We are reporting a Scope 2, market-based figure	*Cummins reports both Scope 2 location based and market based figures.*

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:
☑ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Engendren Corporation

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply
☑ Scope 1
☑ Scope 2 (market-based)
☑ Scope 3: Capital goods
☑ Scope 2 (location-based)
☑ Scope 3: Business travel
☑ Scope 3: Downstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Employee commuting
☑ Scope 3: Downstream leased assets
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations
☑ Scope 3: Upstream transportation and distribution

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:
☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:

☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.7) Date of completion of acquisition or merger

02/01/2024

(7.4.1.10) Explain why this source is excluded

Environmental data from the facilities included in this acquisition has not yet been collected, validated, and added to the corporate inventory.
[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

419316

(7.5.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. The procedure specifically defines what data points are required, who must provide the site data, who must review and validate the information, and when it must be submitted. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles including forklifts, cars, and corporate aircraft. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a survey of refrigerant losses at a group of representative facilities and is in the process of being phased out in favor of more direct measurement methods. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per historic guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO2, CH4, and N2O emissions from electricity and fuel consumption, refrigerant gases, and CO2 emissions from manufacturing process use.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

704519.967

(7.5.3) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. While the vast majority of this energy is electricity transported through the grid, some facilities receive steam and hot water from local providers. Metrics and emission factors for each energy source are tracked in Cummins environmental data management system. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP), which is aligned with the Greenhouse Gas Protocol. The procedure includes a mandate for all sites to input data using a web-based application developed and maintained by a third-party vendor. The procedure specifically defines what data points are required, who must provide the site data, who must review and validate the information, and when it must be submitted. Scope 2 location-based emissions for purchased electricity are calculated using a set of metrics designed to capture the amount of electricity purchased

from the grid during the reporting period. The sources and values of the emission factors applied to the electricity data differ by locality. Sites in the United States use the eGRID factors published annually by the United States Environmental Protection Agency (US EPA). The majority of other facilities use factors purchased annually from the International Energy Agency. Some exceptions to this general rule are Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or compliance with local regulations. These factors are uploaded to Cummins environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

723443

(7.5.3) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

4269000

(7.5.3) Methodological details

Cummins total spend data for direct purchasing (including raw materials - metals and commodities usage) as well as total 2018 indirect purchase expenses (including IT, supply chain services, real estate, engineering, corporate services, etc.) were used to estimate the associated Scope 3 emissions in the baseline year. For purchased raw materials, a cradle to gate approach was used to estimate the scope 3 emissions using the 2011 purchase data and was calculated for 2018 based on revenue change factor. For indirect purchasing goods and services, UK DEFRA's SIC Codes closest to the spend category and 2009 emission factors were utilized to estimate the scope 3 emissions (Reference/Source of Emission factors: Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance; June 2013; pb13944-env-reporting-guidance.pdf; defra.uk). We assume that 20% of the commodities used are MRO/Chemicals that is part of the indirect purchasing. Also we assume 50 percent of the IT and engineering purchases come under this category and rest in the capital goods category. We assume that the CMI spend on Corporate services is comprised of the following SIC categories: Insurance and pension funds - 10 percent; Auxiliary financial services - 10 percent; and Legal, consultancy, other business activities - 80 percent. The purchase expenses not tracked through the centralized database is assumed to be of the same proportion for purchase goods and services as that from the centralized tracking database.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

450000

(7.5.3) Methodological details

Cummins total 2018 spend data for capital goods purchases in facilities & construction, IT, engineering and machinery was used to estimate the scope 3 emissions. UK DEFRA's SIC Codes closest to the spend category and 2009 emission factors were utilized to estimate the scope 3 emissions (Reference/Source of Emission

factors: Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance; June 2013; pb13944-env-reporting-guidance.pdf; defra.uk). We assume that 100 percent of the indirect purchasing on facilities and construction is towards capital goods purchases.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

176000.0

(7.5.3) Methodological details

The activity data used to quantify these activities emissions are the quantity of energy consumed for each energy type, such as electricity or natural gas. Consumption by fuel type is then multiplied by emission factors for each of the activities included in this category. Emission factors for upstream emissions of purchased fuels are based on life-cycle analysis software. Emission factors for upstream emissions of purchased electricity are based on life-cycle analysis software for the US, and on UK Defra 2012 Guidelines for other countries. Emission factors for T&D losses are based on EPA's eGRID database for the US, and on and on UK Defra 2012 Guidelines for other countries.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

765000.0

(7.5.3) Methodological details

The 2018 spend data for transportation and distribution was assumed to be equal to 80 percent of the expenses on supply chain services. Also it was assumed 70 percent of the logistics was through road, 10 percent through rail, 10 percent through water and 10 percent through air. UK DEFRA's SIC Codes for Rail, Road, Water and Air categories and 2009 emission factors were utilized to estimate the scope 3 emissions (Reference/Source of Emission factors: Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance; June 2013; pb13944-env-reporting-guidance.pdf; defra.uk).

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

8000.0

(7.5.3) Methodological details

The Waste Reduction Model (WARM) created by the U.S. Environmental Protection Agency (EPA) was used to quantify the scope 3 emissions for the landfilled waste, combusted waste and composted waste from Cummins global facilities for the year 2018. As there were no separate categories available for incinerated waste and waste that was burned for energy recovery, both were included in the combusted waste category and default factors in the tool were used to calculate the GHG emissions. Due to non-availability of exact categories, the general refuse / garbage generated was categorized as Mixed Organics as it includes primarily food waste from canteen, grass clippings from lawn etc. and the process derived industrial waste was categorized as Mixed MSW. Composted waste data from global facilities and the same was included in the emissions analysis (Reference/Source: EPA WARM Model).

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

40800.0

(7.5.3) Methodological details

All air travel data are tracked through a service provided to Cummins by AmEx. Emissions are calculated using US EPA EF Hub November 2015 v2 Table 8, as per short, medium, and long haul air travel categories and the associated emission factors. Car rental mileage is provided by rental car companies (Hertz and Enterprise). The total emissions are calculated using US EPA EF Hub Passenger Car factors. Used 2018 FY mileage data from Enterprise. For Hertz used the 2016 FY data and adjusted based on the 2016-17 YoY increase in airtravel

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

124000.0

(7.5.3) Methodological details

Calculations derived from general country (outside of US) direct data and assumptions plus per state employee headcount data. Some direct and some derived assumptions of commuter mileage and mode of transportation. (Source of Emission factors: US EPA (2008); Greenhouse Gas Inventory Protocol Core Module Guidance - Direct Emissions from Mobile Combustion Sources, EPA Climate Leaders, Tables A-6 and A-7).

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

27300.0

(7.5.3) Methodological details

Cummins leased facilities exempt from environmental reporting that are shared facilities with no separate meter and utility bills are considered under this category. Based on the Area Business Organization (ABO), Business Unit (BU) and facility type (Eg: Office, Warehouse etc), scope 1 and scope 2 emissions intensity were estimated and applied based on the occupied square footage. The total square footage is assumed to the same as 2012. The Scope 1 and Scope 2 intensity is based on the average country specific intensities that CMI owned/managed facilities emitted.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

765000.0

(7.5.3) Methodological details

Most Cummins customers pay for the transportation of products sold to them, either directly or via part of an overall invoice. Since separate data is not available, downstream transportation and distribution emissions of shipping and distribution of final products to customers were assumed to be the same as upstream transportation and distribution of parts and input materials.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

3000.0

(7.5.3) Methodological details

Engine weights used in the general categories of mid-range, heavy-duty and high-horsepower were derived by updating the 2012 calculation of weighted-average by volume of the various engine families within those three categories. Custodial engine volumes were taken from annual report Form 10-K and JV engine volumes were assumed to be same as 2015. Assumptions were made on the power of the power tools / hoist used and the time taken to install each unit.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

1094000000.0

(7.5.3) Methodological details

Cummins use of sold product emissions were calculated using overall volumes by segment and engine model, which were then multiplied by the attrition rates to determine the volumes in operation each year moving forward. We used the long-standing Cummins newly sold products calculation model as well as customer engineering analysis to determine the attrition rate. We multiplied each of these yearly figures by an age factor (i.e., a 10-year-old truck will not operate the same number of hours or miles as a brand-new truck) and converted miles per gallon or gallons per hour to million metrics tons of CO2e. The CO2e conversion factor for diesel was applied based on the EPA's EF Hub and AR 4.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

64500.0

(7.5.3) Methodological details

Cummins conducted a hot spot analysis to evaluate the impact of the end of life treatment of sold products. The waste related to sold product is primarily iron and steel (more than 90%). The estimates are based on landfilling, processing, and recycling of the generated wastes associated with those products. The assumption is 5% of the products are scrapped – 90% is melted / processed.. The emissions were adjusted based on the change in the number of engine units shipped between 2011 and 2018.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

52000.0

(7.5.3) Methodological details

This Scope 3 category encompasses Cummins' rental generator fleet. We have made assumptions about generator use since some generators are used as backup power and others operate full-time. The total number of rental fleet generators at North American distributor locations was collected in 2012. Total fuel usage was estimated based on the number of generators from each kW category, efficiency and monthly average run time. Emissions have been adjusted in subsequent years using revenue from the power systems business as a proxy for power solutions.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Franchises are not part of Cummins current business model.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

54300

(7.5.3) Methodological details

Emissions from 50:50 joint venture investments in China and India are included in Scope 1 and Scope 2 based on operational control scope. The remaining minority and unconsolidated joint venture operations where Cummins does not have operational or administrative control are included in Scope 3 Category 15. Cummins

holds a minority stake (<20% and 20-50% equity investee) in several distributor businesses and manufacturing operations, primarily in regions other than India and China. Emissions are calculated using unconsolidated revenue data and proportionate market-based emissions from the consolidated and 50:50 JV revenues.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Cummins has not evaluated other sources of upstream Scope 3 emissions.

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Cummins has not evaluated other sources of downstream Scope 3 emissions.
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

347439

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for facilities to input data using a web-based application. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a survey of refrigerant losses at a group of representative facilities and is in the process of being phased out in favor of more direct measurement methods. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO2, CH4, and N2O emissions from electricity and fuel consumption, refrigerant gases, and CO2 emissions from manufacturing process use.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

355279

(7.6.2) End date

12/31/2023

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for facilities to input data using a web-based application. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles. The metrics

developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a survey of refrigerant losses at a group of representative facilities and is in the process of being phased out in favor of more direct measurement methods. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO2, CH4, and N2O emissions from electricity and fuel consumption, refrigerant gases, and CO2 emissions from manufacturing process use.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

353362

(7.6.2) End date

12/31/2022

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for facilities to input data using a web-based application. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a survey of refrigerant losses at a group of representative facilities and is in the process of being phased out in favor of more direct measurement methods. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO2, CH4, and N2O emissions from electricity and fuel consumption, refrigerant gases, and CO2 emissions from manufacturing process use.

Past year 3

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

375538

(7.6.2) End date

12/31/2021

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for facilities to input data using a web-based application. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a survey of refrigerant losses at a group of representative facilities and is in the process of being phased out in favor of more direct measurement methods. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO2, CH4, and N2O emissions from electricity and fuel consumption, refrigerant gases, and CO2 emissions from manufacturing process use.

Past year 4

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

355327

(7.6.2) End date

12/31/2020

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for facilities to input data using a web-based application. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a survey of refrigerant losses at a group of representative facilities and is in the process of being phased out in favor of more direct measurement methods. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO2, CH4, and N2O emissions from electricity and fuel consumption, refrigerant gases, and CO2 emissions from manufacturing process use.

Past year 5

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

416138

(7.6.2) End date

12/31/2019

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for facilities to input data using a web-based application. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US

Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a survey of refrigerant losses at a group of representative facilities and is in the process of being phased out in favor of more direct measurement methods. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO2, CH4, and N2O emissions from electricity and fuel consumption, refrigerant gases, and CO2 emissions from manufacturing process use.
[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

530585

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

435768

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

538905

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

446386

(7.7.3) End date

12/31/2023

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

539695

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

443539

(7.7.3) End date

12/31/2022

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

575675

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

466358

(7.7.3) End date

12/31/2021

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Past year 4

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

535786

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

436765

(7.7.3) End date

12/31/2020

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Past year 5

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

636657

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

530701

(7.7.3) End date

12/31/2019

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.
[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5341000

(7.8.3) Emissions calculation methodology

Select all that apply
☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

"Cummins total spend data for direct purchasing (including raw materials, metals, and commodities usage) as well as total indirect purchase expenses (including supply chain services, facilities services, IT and engineering, corporate services) were used to estimate Scope 3 Category 1 emissions. For raw materials purchased by Cummins, a cradle-to-gate approach was used to estimate emissions using 2011 purchase data. Emissions in 2024 were calculated based on a revenue change factor. For indirect goods and services, UK DEFRA's Standard Industrial Classification (SIC) Codes closest to the spend category and 2009 emission factors were utilized to estimate emissions. - Supply Chain Services: 20% assumed as ancillary transport services (SIC Code 63) under purchased goods and services; 80% is assumed transportation and distribution of products and parts. - Corporate Services: 10% as insurance and pension funds (SIC Code 66); 10% auxiliary financial services (SIC Code 66); and 80% as legal, consultancy, other business activities (SIC Code 74) Facilities Services: 75% assumed as purchased goods and services and rest 25% as capital goods. Of the 75%, assumed 50% as real estate activities (SIC Code 70); 25% as legal, consultancy, other business activities - industrial cleaning (SIC Code 74); 25% sewage and refuse services (SIC Code 90) - Product Testing and Manufacturing Services: 75% assumed as research and development (SIC Code 73) under purchased goods and services and 25% as capital goods; - IT & Engineering Services: 50% assumed as purchased goods and services and 50% as capital goods. Within purchased goods 50% is assumed as computer services (SIC Code 72) and 50% as metal products – general mechanical engineering services (SIC Code 28) - Indirect/Undefined: 50% assumed as office machinery and computers (SIC Code 30) under purchased goods and services and 50% as capital goods."

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

695000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Cummins total 2024 spend data for capital goods purchases in facilities and construction, IT, engineering and machinery was used to estimate emissions in this category. UK DEFRA's SIC codes closest to the spend category and 2009 emission factors were applied to this data to derive the associated Scope 3 emissions. We assume that 100 percent of the indirect purchasing on facilities and construction was towards capital goods purchases.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

184000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Energy consumption data for activities not included in Scope 1 or 2 is grouped by type (e.g. natural gas) and multiplied by activity specific emission factors. Life-cycle analysis software is used as the basis of emission factors for upstream emissions of purchased fuels. Emission factors for upstream emissions of purchased electricity are based on life-cycle analysis software for the United States and on United Kingdom DEFRA 2012 Guidelines for other countries. Emission factors for

transmission and distribution losses are based on the United States Environmental Protection Agency's (US EPA) eGRID database for sites in the US and on UK Defra 2012 guidelines for other countries. Global warmining potentials (GWPs) are consistent with those in the IPCC Fourth Assessment Report (SAR - 100 year).

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1332000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Transportation and distribution spend in 2024 was assumed to be equal to 80 percent of the overall supply chain services spend. In addition, it was assumed that 70 percent of logistics was through road, 10 percent through rail, 10 percent through water, and 10 percent through air. UK DEFRA's SIC Codes for Rail, Road, Water and Air categories and 2009 emission factors were utilized to estimate the associated emissions.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

20700

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

The United States Environmental Protection Agency (US EPA) Emission Factor (EF) Hub Table 9 provides Scope 3 Category 5: Waste Generated in Operations and Category 12: End-of-Life Treatment of Sold Products. Previously we directly used the Waste Reduction Model (WARM) Version 15 created by the U.S. Environmental Protection Agency (EPA) to quantify the Scope 3 emissions for the landfilled waste, combusted waste and composted waste from Cummins global facilities for the reporting year. As there were no separate categories available for incinerated waste and waste that was burned for energy recovery, both were included in the combusted waste category and default factors in the tool were used to calculate the GHG emissions. Since exact categories are not available, general refuse and garbage was categorized as mixed organics as they include primarily food waste from canteens, grass clippings from lawns, and similar waste. Process derived industrial waste was categorized as mixed municipal solid waste. Composted waste data from global facilities was included in the emissions analysis.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

20300

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

All air travel data is tracked through a service provided to Cummins by American Express. Emissions are calculated using the short, medium, and long haul air travel categories and associated emission factors given in Table 10 of the United States Environmental Protection Agency (US EPA) Emission Factor (EF) Hub. Car rental mileage is provided by the rental car companies with which Cummins does business. The total emissions for Enterprise are calculated using US EPA EF Hub passenger car factors. Total CO2e emissions were calculated by Hertz using industry standard calculation protocols.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

124000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

75

(7.8.5) Please explain

The impact of employee commuting is calculated using data gathered from representative sites globally, employee headcount, and additional assumptions about employee behavior (e.g. commuter mileage and mode of transportation). Mobile combustion factors from the United States Environmental Protection Agency (US EPA) are used to estimate emissions.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

26000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

90

(7.8.5) Please explain

Leased facilities over which Cummins does not retain operational control or that are shared without separate metering or utility bills are considered in this category. Based on the Area Business Organization (ABO), Business Unit (BU) and facility type (e.g. office, warehouse, factory), Scope 1 and Scope 2 location-based emissions intensities were estimated based on the occupied square footage. The total square footage is based on an updated 2024 report from the property management function. The emission intensities are based on country-specific averages for facilities managed by Cummins.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1332000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Other, please specify :Emissions from upstream transportation and distribution are used as a proxy for Category 9 since directly applicable data is not available at this time.

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Most Cummins customers pay for the transportation of products sold to them, either directly or via part of an overall invoice. Since separate data is not available, downstream transportation and distribution emissions of shipping and distribution of final products to customers were assumed to be the same as upstream transportation and distribution of parts and input materials.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2700

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emissions associated with the installation of mid-range, heavy-duty and high-horsepower engines were derived by updating the weighted average by volume calculations developed in 2012 for each engine family. Custodial and joint venture (JV) engine volumes were used in conjunction with the average greenhouse gas intensity of electricity consumed in the reporting year and the energy demand associated with processing each engine type. The latter includes assumptions about the power of the tools and hoist along with the time taken to install each unit. Taken together, the updated engine volumes, energy requirements, and revised emission intensity of the energy yields an estimate of Scope 3 Category 10 emissions.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1067300000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Methodology for direct use phase emissions, please specify

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Cummins use of sold product emissions were calculated using the long-standing Cummins newly sold products calculation model. Overall volumes by segment and engine model were multiplied by attrition rates to determine the volumes in operation each year moving forward. Customer engineering analysis is used to determine the attrition rates. We multiplied each of these yearly figures by an age factor (i.e., a 10-year-old truck will not operate the same number of hours or miles as a brand-new truck) and converted miles per gallon or gallons per hour to million metrics tons of CO2e. The CO2e conversion factor for the applicable fuel was applied based on the EPA's EF Hub and AR 4.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

57200

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Cummins conducted a hot spot analysis to evaluate the impact of the end of life treatment of sold products. The waste related to sold product is primarily iron and steel (more than 90%). The estimates are based on landfilling, processing, and recycling of the generated wastes associated with those products. The assumption is 5% of the products are scrapped while 90% are melted or otherwise processed. Emissions were adjusted based on the change in the number of engine units shipped between 2011 and 2024.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

73000

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

This Scope 3 category encompasses Cummins' rental generator fleet. We have made assumptions about generator use since some generators are used as backup power and others operate full-time. The total number of rental fleet generators at North American distributor locations was collected in 2012. Total fuel usage was estimated based on the number of generators from each kW category, efficiency and monthly average run time. Emissions have been adjusted in subsequent years using revenue from the power systems business as a proxy for power solutions.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Franchises are not part of Cummins current business model.

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

56400

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Other, please specify :Cummins estimates emissions from minority stake and unconsolidated joint ventures over which it does not have operational control using the average emission intensity of its other facilities per unit of revenue.

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Emissions from 50:50 joint venture investments in China and India are included in Scope 1 and Scope 2 based on operational control scope. The remaining minority and unconsolidated joint venture operations where Cummins does not have operational or administrative control are included in Scope 3 Category 15. Cummins holds a minority stake (<20% and 20-50% equity investee) in several distributor businesses and manufacturing operations, primarily in regions other than India and China. Emissions are calculated using unconsolidated revenue data and proportionate market-based emissions from the consolidated and 50:50 JV revenues.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not evaluated

(7.8.5) Please explain

Cummins has not evaluated other sources of upstream Scope 3 emissions.

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not evaluated

(7.8.5) Please explain

Cummins has not evaluated other sources of downstream Scope 3 emissions.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.1.4) Attach the statement

2024-combined-assurance-statements-june-2025.pdf

(7.9.1.5) Page/section reference

Apex Companies, LLC (Apex) conducted an independent verification of global greenhouse gas (GHG) emissions from sources within Cummins' operational control. Limited assurance was provided on the basis of the ISO 14064-3 reference standard and criteria from the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Scope 1 emission data is presented on page 1.

(7.9.1.6) Relevant standard

Select from:

☑ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

2024-combined-assurance-statements-june-2025.pdf

(7.9.2.6) Page/ section reference

Apex Companies, LLC (Apex) conducted an independent verification of global greenhouse gas (GHG) emissions from sources within Cummins' operational control. Limited assurance was provided on the basis of the ISO 14064-3 reference standard and criteria from the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Scope 2 location-based emission data is presented on page 1.

(7.9.2.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.2.5) Attach the statement

2024-combined-assurance-statements-june-2025.pdf

(7.9.2.6) Page/ section reference

Apex Companies, LLC (Apex) conducted an independent verification of global greenhouse gas (GHG) emissions from sources within Cummins' operational control. Limited assurance was provided on the basis of the ISO 14064-3 reference standard and criteria from the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Scope 2 market-based emission data is presented on page 1.

(7.9.2.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Investments
☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Use of sold products
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Upstream leased assets
☑ Scope 3: Downstream leased assets
☑ Scope 3: Processing of sold products
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.3.5) Attach the statement

2024-combined-assurance-statements-june-2025.pdf

(7.9.3.6) Page/section reference

Apex Companies, LLC (Apex) conducted an independent verification of global greenhouse gas (GHG) emissions from sources within Cummins' operational control. Limited assurance was provided on the basis of the ISO 14064-3 reference standard and criteria from the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Scope 3 emissions data is presented on pages 1 and 2 of the assurance statement.

(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

5484

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.62

(7.10.1.4) Please explain calculation

On-site electricity generation from renewable sources (e.g. on-site solar panels) where Cummins retained the energy's renewable attributes increased to 52,633 MWh in 2024 from approximately 41,828 MWh in 2023. The difference between these values was the amount by which energy generation within this category increased (10,805 MWh). The metric tons of CO2e attributable to this change was determined by multiplying the electricity produced at each site in 2023 and 2024 by the applicable grid electricity emission factors and then subtracting the resulting totals for 2024 by those for 2023 to determine the difference. The percent change in emissions attributed to renewable energy consumption was calculated by dividing -5,484 tCO2e by the combined Scope 1 and Scope 2 location-based emissions in the prior year (894,184 tCO2e) and multiplying by 100. Note that total Scope 1 and 2 emissions as well as the renewable generation total for 2023 were restated to reflect structural changes such as acquisitions and divestments. The percent reduction in CO2e due to increased on-site electricity generation from renewable sources for which Cummins retained credits was calculated to be about 0.62%.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

21160

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

2.41

(7.10.1.4) Please explain calculation

Cummins implemented 213 emission reduction initiatives in 2024, resulting in estimated CO2e savings of 21,160 metric tons. This was a reduction of 2.41% compared to the total Scope 1 and Scope 2 location-based emissions in 2023 (894,184 tCO2e). Note that total Scope 1 and 2 emissions for 2023 have been restated to reflect structural changes such as acquisitions and divestments. The change in emissions attributed to these activities was calculated by dividing the sum of the emission reductions achieved through the projects implemented in 2024 by the total Scope 1 and Scope 2 location-based emissions in 2023. This value was then multiplied by 100 to yield the percent by which initiatives in 2024 reduced CO2e. Details about these projects are provided in the response to 7.55.2.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No divestment related changes are being reported in this table since Cummins elected to restate its Scope 1 and 2 emissions for past years, as recorded elsewhere in this disclosure. This is in keeping with the guidance provided in CDP's technical note on restatements.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No acquisition related changes are being reported in this table since Cummins elected to restate its Scope 1 and 2 emissions for past years, as recorded elsewhere in this disclosure. This is in keeping with the guidance provided in CDP's technical note on restatements.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

13202

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

1.48

(7.10.1.4) Please explain calculation

Changes in production and business activities since the prior year resulted in CO2e output decreasing by approximately 13,202 metric tons. This value was estimated using Cummins external sales, Scope 1 and 2 location-based emissions, and other sources of change noted in this table. First, Cummins' external sales were adjusted to align with the company's current greenhouse gas reporting boundary, post acquisitions and divestments. That figure was then normalized for inflation. Historic Scope 1 and 2 location-based emissions were also aligned with the current reporting boundary. In addition, the strides made in renewable energy generation, emissions reduction projects, and changes in the reporting methodology were factored out of the prior year's total. The remaining emissions reflected Cummins' reporting boundary without the portion of the company's footprint known to have changed for other reasons in the past year. This emissions figure was then multiplied by the percent change of adjusted sales since 2023, yielding an estimate of 13,202 t CO2e associated with changes in business activity. The change in emissions attributed to these activities was calculated by dividing this figure by the total Scope 1 and Scope 2 location-based emissions in 2023. This value was then multiplied by 100 to yield the percent by which increased output in 2024 affected CO2e.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

30165

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

3.37

(7.10.1.4) Please explain calculation

Overall, updates to the factors used by Cummins to estimate its emissions from purchased electricity resulted in a decrease of 30,165 metric tons of CO2e. While the direction and magnitude of the change differed by locality, the effect was positive in aggregate. This was about 3.37% of Cummins' total Scope 1 and Scope 2 location-based emissions from the prior year after it was adjusted to incorporate recent acquisitions per CDP's guidance on restatements (-30,165 tCO2e / 894,184 tCO2e x 100 = 3.37%). While Scope 2 location-based emissions are the basis for these performance calculations, additional methodological changes could be attributed to Cummins' 15-year virtual power purchase agreement (VPPA) with the Meadow Lake VI wind farm and energy attribute certificates retained by individual facilities if Scope 2 market-based emissions were considered here instead. Renewable energy credits (RECs) and other energy attribute certificates totaled 105,113 metric tons of CO2e in 2024. This was about 332 metric tons more than in 2023. These RECs were accounted for at a zero emission factor in Cummins' 2024 Scope 2 market-based emissions.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No significant changes to Cummins' operating conditions that affected Scope 1 and 2 location-based emissions were measured or known to have occurred. While this aspect has the potential to be relevant to Cummins (e.g. exceptionally warm or cold weather in a given year increasing energy demand in some localities), it is not directly measured or approximated at this time. This partly due to the complexity and scale of the data collection that would be necessary in order to provide a reliable estimate, as well as the company's inability to influence the underlying causes.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

53851

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

6.02

(7.10.1.4) Please explain calculation

The remaining difference between emissions in the reporting year and the prior year that could not be reliably attributed to one of the specific reasons identified in this question are reported as unidentified. This value was calculated by subtracting the difference between restated Scope 1 and Scope 2 location-based emissions in 2023 and 2024 by the sum of the changes in emissions in 2024. This was an increase of about 6.02% as compared to the adjusted Scope 1 and Scope 2 location-based emissions in 2023 (894,184 t CO2e). The percentage was calculated by dividing the change in CO2e output in 2024 by the total Scope 1 and Scope 2 location-based emissions in 2023. This value was then multiplied by 100 to yield the percent of CO2e changes without a clearly identifiable cause. The emission reduction attributable to the virtual power purchase agreement (VPPA) with the Meadow Lake VI wind farm was not part of the calculation since it was not applied to Cummins' Scope 2 location-based emissions. If the VPPA emission savings were incorporated, the difference between Scope 1 and Scope 2 emissions in 2024 and 2023 would have to be recalculated using market-based emissions.
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☑ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

☑ Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

(7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

196.58

(7.12.1.2) Comment

Cummins records the percentage of its diesel fuel that is biodiesel and the percentage of its gasoline that is ethanol. Multiplying these site level ratios by the amount of each fuel consumed during the reporting period and the applicable energy content and emission factors yields the CO2 emissions from biogenic carbon sources. [Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

327227

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Fourth Assessment Report (AR4 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

781

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Fourth Assessment Report (AR4 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1118

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Fourth Assessment Report (AR4 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:
☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

18068

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fourth Assessment Report (AR4 - 100 year)

Row 5

(7.15.1.1) Greenhouse gas

Select from:
☑ SF6

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

245

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fourth Assessment Report (AR4 - 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Angola

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Argentina

(7.16.1) Scope 1 emissions (metric tons CO2e)

279

(7.16.2) Scope 2, location-based (metric tons CO2e)

58

(7.16.3) Scope 2, market-based (metric tons CO2e)

58

Australia

(7.16.1) Scope 1 emissions (metric tons CO2e)

8144

(7.16.2) Scope 2, location-based (metric tons CO2e)

3792

(7.16.3) Scope 2, market-based (metric tons CO2e)

3792

Austria

(7.16.1) Scope 1 emissions (metric tons CO2e)

6

(7.16.2) Scope 2, location-based (metric tons CO2e)

12

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

1781

(7.16.2) Scope 2, location-based (metric tons CO2e)

438

(7.16.3) Scope 2, market-based (metric tons CO2e)

493

Bolivia (Plurinational State of)

(7.16.1) Scope 1 emissions (metric tons CO2e)

4

(7.16.2) Scope 2, location-based (metric tons CO2e)

4

(7.16.3) Scope 2, market-based (metric tons CO2e)

3

Botswana

(7.16.1) Scope 1 emissions (metric tons CO2e)

834

(7.16.2) Scope 2, location-based (metric tons CO2e)

22

(7.16.3) Scope 2, market-based (metric tons CO2e)

21

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

3702

(7.16.2) Scope 2, location-based (metric tons CO2e)

4877

(7.16.3) Scope 2, market-based (metric tons CO2e)

4870

Canada

(7.16.1) Scope 1 emissions (metric tons CO2e)

3112

(7.16.2) Scope 2, location-based (metric tons CO2e)

1641

(7.16.3) Scope 2, market-based (metric tons CO2e)

1612

Chile

(7.16.1) Scope 1 emissions (metric tons CO2e)

2333

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

49910

(7.16.2) Scope 2, location-based (metric tons CO2e)

111846

(7.16.3) Scope 2, market-based (metric tons CO2e)

110676

Colombia

(7.16.1) Scope 1 emissions (metric tons CO2e)

66

(7.16.2) Scope 2, location-based (metric tons CO2e)

32

(7.16.3) Scope 2, market-based (metric tons CO2e)

32

Costa Rica

(7.16.1) Scope 1 emissions (metric tons CO2e)

362

(7.16.2) Scope 2, location-based (metric tons CO2e)

0.02

(7.16.3) Scope 2, market-based (metric tons CO2e)

0.02

Czechia

(7.16.1) Scope 1 emissions (metric tons CO2e)

151

(7.16.2) Scope 2, location-based (metric tons CO2e)

302

(7.16.3) Scope 2, market-based (metric tons CO2e)

451

El Salvador

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

France

(7.16.1) Scope 1 emissions (metric tons CO2e)

1443

(7.16.2) Scope 2, location-based (metric tons CO2e)

2272

(7.16.3) Scope 2, market-based (metric tons CO2e)

1444

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

1350

(7.16.2) Scope 2, location-based (metric tons CO2e)

19062

(7.16.3) Scope 2, market-based (metric tons CO2e)

20293

Ghana

(7.16.1) Scope 1 emissions (metric tons CO2e)

58

(7.16.2) Scope 2, location-based (metric tons CO2e)

73

(7.16.3) Scope 2, market-based (metric tons CO2e)

73

Honduras

(7.16.1) Scope 1 emissions (metric tons CO2e)

127

(7.16.2) Scope 2, location-based (metric tons CO2e)

24

(7.16.3) Scope 2, market-based (metric tons CO2e)

24

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

23064

(7.16.2) Scope 2, location-based (metric tons CO2e)

89007

(7.16.3) Scope 2, market-based (metric tons CO2e)

88955

Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

34

(7.16.2) Scope 2, location-based (metric tons CO2e)

20

(7.16.3) Scope 2, market-based (metric tons CO2e)

31

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

11648

(7.16.2) Scope 2, location-based (metric tons CO2e)

1809

(7.16.3) Scope 2, market-based (metric tons CO2e)

2894

Japan

(7.16.1) Scope 1 emissions (metric tons CO2e)

36

(7.16.2) Scope 2, location-based (metric tons CO2e)

87

(7.16.3) Scope 2, market-based (metric tons CO2e)

87

Kazakhstan

(7.16.1) Scope 1 emissions (metric tons CO2e)

29

(7.16.2) Scope 2, location-based (metric tons CO2e)

118

(7.16.3) Scope 2, market-based (metric tons CO2e)

118

Malaysia

(7.16.1) Scope 1 emissions (metric tons CO2e)

333

(7.16.2) Scope 2, location-based (metric tons CO2e)

185

(7.16.3) Scope 2, market-based (metric tons CO2e)

184

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

54647

(7.16.2) Scope 2, location-based (metric tons CO2e)

57847

(7.16.3) Scope 2, market-based (metric tons CO2e)

57847

Mongolia

(7.16.1) Scope 1 emissions (metric tons CO2e)

146

(7.16.2) Scope 2, location-based (metric tons CO2e)

427

(7.16.3) Scope 2, market-based (metric tons CO2e)

427

Morocco

(7.16.1) Scope 1 emissions (metric tons CO2e)

38

(7.16.2) Scope 2, location-based (metric tons CO2e)

12

(7.16.3) Scope 2, market-based (metric tons CO2e)

12

Mozambique

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

975

(7.16.2) Scope 2, location-based (metric tons CO2e)

1582

(7.16.3) Scope 2, market-based (metric tons CO2e)

2104

New Zealand

(7.16.1) Scope 1 emissions (metric tons CO2e)

150

(7.16.2) Scope 2, location-based (metric tons CO2e)

26

(7.16.3) Scope 2, market-based (metric tons CO2e)

26

Nigeria

(7.16.1) Scope 1 emissions (metric tons CO2e)

876

(7.16.2) Scope 2, location-based (metric tons CO2e)

236

(7.16.3) Scope 2, market-based (metric tons CO2e)

236

Norway

(7.16.1) Scope 1 emissions (metric tons CO2e)

155

(7.16.2) Scope 2, location-based (metric tons CO2e)

2

(7.16.3) Scope 2, market-based (metric tons CO2e)

168

Panama

(7.16.1) Scope 1 emissions (metric tons CO2e)

105

(7.16.2) Scope 2, location-based (metric tons CO2e)

16

(7.16.3) Scope 2, market-based (metric tons CO2e)

16

Papua New Guinea

(7.16.1) Scope 1 emissions (metric tons CO2e)

71

(7.16.2) Scope 2, location-based (metric tons CO2e)

29

(7.16.3) Scope 2, market-based (metric tons CO2e)

29

Peru

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Philippines

(7.16.1) Scope 1 emissions (metric tons CO2e)

110

(7.16.2) Scope 2, location-based (metric tons CO2e)

92

(7.16.3) Scope 2, market-based (metric tons CO2e)

92

Poland

(7.16.1) Scope 1 emissions (metric tons CO2e)

67

(7.16.2) Scope 2, location-based (metric tons CO2e)

161

(7.16.3) Scope 2, market-based (metric tons CO2e)

200

Qatar

(7.16.1) Scope 1 emissions (metric tons CO2e)

171

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Romania

(7.16.1) Scope 1 emissions (metric tons CO2e)

902

(7.16.2) Scope 2, location-based (metric tons CO2e)

2390

(7.16.3) Scope 2, market-based (metric tons CO2e)

1833

Senegal

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Serbia

(7.16.1) Scope 1 emissions (metric tons CO2e)

73

(7.16.2) Scope 2, location-based (metric tons CO2e)

27

(7.16.3) Scope 2, market-based (metric tons CO2e)

33

Singapore

(7.16.1) Scope 1 emissions (metric tons CO2e)

331

(7.16.2) Scope 2, location-based (metric tons CO2e)

1852

(7.16.3) Scope 2, market-based (metric tons CO2e)

1852

South Africa

(7.16.1) Scope 1 emissions (metric tons CO2e)

1359

(7.16.2) Scope 2, location-based (metric tons CO2e)

2193

(7.16.3) Scope 2, market-based (metric tons CO2e)

2193

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

197

(7.16.2) Scope 2, location-based (metric tons CO2e)

106

(7.16.3) Scope 2, market-based (metric tons CO2e)

175

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e)

3674

(7.16.2) Scope 2, location-based (metric tons CO2e)

295

(7.16.3) Scope 2, market-based (metric tons CO2e)

15

Thailand

(7.16.1) Scope 1 emissions (metric tons CO2e)

226

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

590

(7.16.2) Scope 2, location-based (metric tons CO2e)

63

(7.16.3) Scope 2, market-based (metric tons CO2e)

63

United Arab Emirates

(7.16.1) Scope 1 emissions (metric tons CO2e)

388

(7.16.2) Scope 2, location-based (metric tons CO2e)

1020

(7.16.3) Scope 2, market-based (metric tons CO2e)

1020

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

16489

(7.16.2) Scope 2, location-based (metric tons CO2e)

8342

(7.16.3) Scope 2, market-based (metric tons CO2e)

16469

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

156391

(7.16.2) Scope 2, location-based (metric tons CO2e)

218089

(7.16.3) Scope 2, market-based (metric tons CO2e)

114766

Viet Nam

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Zambia

(7.16.1) Scope 1 emissions (metric tons CO2e)

354

(7.16.2) Scope 2, location-based (metric tons CO2e)

8

(7.16.3) Scope 2, market-based (metric tons CO2e)

8
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

Row 1

(7.17.1.1) Business division

Accelera Segment

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1527

Row 2

(7.17.1.1) Business division

Corporate

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

7454

Row 3

(7.17.1.1) Business division

Supply Chain

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

6919

Row 4

(7.17.1.1) Business division

Distribution Segment

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

65873

Row 5

(7.17.1.1) Business division

Components Segment

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

61572

Row 6

(7.17.1.1) Business division

Power Systems Segment

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

60289

Row 7

(7.17.1.1) Business division

Engine Segment

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

143805
[Add row]

(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

Transport OEM activities

(7.19.1) Gross Scope 1 emissions, metric tons CO2e

267193

(7.19.3) Comment

Emissions from Cummins' Engine, Accelera, Power Systems, and Components business segments were included within the scope of transport OEM activities. [Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

Row 1

(7.20.1.1) Business division

Supply Chain

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

16952

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

13018

Row 2

(7.20.1.1) Business division

Corporate

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

11566

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

3654

Row 3

(7.20.1.1) Business division

Power Systems Segment

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

58616

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

47800

Row 4

(7.20.1.1) Business division

Engine Segment

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

239086

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

180502

Row 5

(7.20.1.1) Business division

Distribution Segment

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

24231

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

22141

Row 6

(7.20.1.1) Business division

Accelera Segment

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

21505

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

21043

Row 7

(7.20.1.1) Business division

Components Segment

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

158630

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

147611
[Add row]

(7.21) Break down your organization’s total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

Transport OEM activities

(7.21.1) Scope 2, location-based, metric tons CO2e

477836

(7.21.2) Scope 2, market-based (if applicable), metric tons CO2e

396956

(7.21.3) Comment

Emissions from Cummins' Engine, Accelera, Power Systems, and Components business segments were included within the scope of transport OEM activities.
[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

300181

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

418298

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

324246

(7.22.4) Please explain

Emissions from wholly owned entities and ventures in which Cummins has a stake that are considered to be consolidated in its financial statements are included in the "Consolidated accounting group". These classifications are tracked at the facility level in Cummins' environmental data management system. This data in combination with the 10-K published for 2024 and internal site lists from finance were used to disaggregate emissions by consolidation status.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

47258

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

112287

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

111523

(7.22.4) Please explain

The "All other entities" grouping contains emissions from joint ventures and independent subsidiaries that were not included in Cummins' consolidated financial totals. These classifications are tracked at the facility level in Cummins' environmental data management system. This data in combination with the 10-K published for 2024 and internal site lists from finance were used to disaggregate emissions by consolidation status.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☑ No

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☑ Customer base is too large and diverse to accurately track emissions to the customer level

(7.27.2) Please explain what would help you overcome these challenges

Customer base is too large and diverse to accurately track emissions to the customer level. Cummins and its joint venture partners sell more than one million engines per year. While our GHG model is sophisticated, it must make assumptions about the in use mileage and application of each engine it sells. What could help overcome challenges would be a device on the engine that would report fuel burned to both the user and the manufacturer.
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☑ Yes

(7.28.2) Describe how you plan to develop your capabilities

Cummins is using the convergence of telecommunications and information technology to provide customers the information they need to work more efficiently, increasing uptime and decreasing costly downtime. In recognition of the increasing importance of working across stakeholders, the Cummins environmental sustainability team is also establishing a system that would better facilitate working collaboratively and proactively with customers on collective sustainability goals. This framework will leverage cross-business insights and commitments to align and build the right processes, data, tools, training and more to forge even stronger partnerships. Part of this framework will include processes for allocating scopes 1, 2 and 3 emissions to customers.

[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ Yes
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

3586

(7.30.1.3) MWh from non-renewable sources

1375671

(7.30.1.4) Total (renewable + non-renewable) MWh

1379257.00

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

275165

(7.30.1.3) MWh from non-renewable sources

1095326

(7.30.1.4) Total (renewable + non-renewable) MWh

1370491.00

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

664

(7.30.1.4) Total (renewable + non-renewable) MWh

664.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

52633

(7.30.1.4) Total (renewable + non-renewable) MWh

52633.00

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

331384

(7.30.1.3) MWh from non-renewable sources

2471662

(7.30.1.4) Total (renewable + non-renewable) MWh

2803046.00
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:*

	Indicate whether your organization undertakes this fuel application
	☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ Yes

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

While Cummins tracks the proportions of its diesel and gasoline consumption that are biological in origin (e.g. biodiesel), the company currently does not have visibility into whether those constituents meet the criteria for sustainable biofuel. All such fuel is therefore categorized as "other biomass" until Cummins can verify that it is sustainable.

Other biomass

(7.30.7.1) Heating value

Select from:

☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

3586

(7.30.7.3) MWh fuel consumed for self-generation of electricity

2373

(7.30.7.4) MWh fuel consumed for self-generation of heat

606

(7.30.7.5) MWh fuel consumed for self-generation of steam

606

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

The biological components of the biodiesel and ethanol-blend gasoline consumed by Cummins are included in this category. Biodiesel consumption associated with boilers, furnaces, forklifts and similar sources is split between heat and steam.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Renewable hydrogen produced using electrolysis powered by renewable electricity was not used at a Cummins facility during the reporting period.

Coal

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

This fuel type is not a part of Cummins current reporting scope.

Oil

(7.30.7.1) Heating value

Select from:

☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

658352

(7.30.7.3) MWh fuel consumed for self-generation of electricity

410192

(7.30.7.4) MWh fuel consumed for self-generation of heat

241281

(7.30.7.5) MWh fuel consumed for self-generation of steam

6879

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Fuel oil, gasoline, diesel, and jet kerosene are included in this category. The self-generation of electricity using distillate fuel oil is derived from fuel consumption in engine test cells and gensets. Distillate fuel oil usage associated with boilers, furnaces, forklifts and similar sources is split between heat and steam. Other fuels such as jet fuel or gasoline used in mobile sources are reported as generation for heat per the guidance from CDP.

Gas

(7.30.7.1) Heating value

Select from:

☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

716988

(7.30.7.3) MWh fuel consumed for self-generation of electricity

33466

(7.30.7.4) MWh fuel consumed for self-generation of heat

683522

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Natural gas and propane consumption are included in the totals reported for this category. The quantities of natural gas and propane consumed by test cells with regenerative dynamometers is not tracked directly. The data is split using an estimate of fuel consumed with regenerative dynamometers. The remaining gases combusted in test cells are counted toward the generation of heat. Similarly, the stationary and mobile combustion of natural gas and propane in other parts of the facility is split between the self-generation of heat and electricity.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

331

(7.30.7.3) MWh fuel consumed for self-generation of electricity

331

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Hydrogen produced through steam methane reformation and used as fuel at Cummins facilities is the sole contributor to this category.

Total fuel

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

1379257

(7.30.7.3) MWh fuel consumed for self-generation of electricity

446362

(7.30.7.4) MWh fuel consumed for self-generation of heat

925410

(7.30.7.5) MWh fuel consumed for self-generation of steam

7485

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Adjustments were made for the 2024 reporting cycle to the way in which fuels were grouped in this table. The most significant change was the inclusion of certain fuels used for facility operations and mobile sources in the "self-generation of heat" category, per the guidance from CDP to include any other fuel combustion not associated with secondary energy carriers in that grouping. This was done to fully align the fuel totals in this table with the sub-categories herein as well as the table in 7.30.1.
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

106108

(7.30.9.2) Generation that is consumed by the organization (MWh)

102035

(7.30.9.3) Gross generation from renewable sources (MWh)

54471

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

52633

Heat

(7.30.9.1) Total Gross generation (MWh)

622160

(7.30.9.2) Generation that is consumed by the organization (MWh)

622160

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

7485

(7.30.9.2) Generation that is consumed by the organization (MWh)

7485

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☑ United States of America

(7.30.14.2) Sourcing method

Select from:

☑ Financial (virtual) power purchase agreement (VPPA)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

248882

(7.30.14.6) Tracking instrument used

Select from:

☑ US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2018

(7.30.14.10) Comment

Cummins retained renewable energy certificates (RECs) through a virtual power purchase agreement (VPPA) with the Meadow Lake VI wind farm in northern Indiana. An expansion at the wind farm was made possible through Cummins' 15-year VPPA for 75 MW capacity signed in 2017. The VPPA provided a hedge against energy prices, as a slight price settlement loss was offset by reduced utility costs at the company's Indiana plants. Cummins accounted for the RECs in its Scope 2 market-based emissions by applying them to electricity purchased from the utility grid at its facilities.

Row 2

(7.30.14.1) Country/area

Select from:

☑ Sweden

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

26283

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Sweden

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

A Cummins facility located in Sweden acquires Guarantees of Origin (GOO) from the Swedish Electricity Certificate System in quantities equal to its annual electricity consumption. This is facilitated by the city-owned power provider.
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Angola

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Argentina

(7.30.16.1) Consumption of purchased electricity (MWh)

186.4

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

155.1

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

341.50

Australia

(7.30.16.1) Consumption of purchased electricity (MWh)

6212

(7.30.16.2) Consumption of self-generated electricity (MWh)

1031.5

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

1485.3

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

8728.80

Austria

(7.30.16.1) Consumption of purchased electricity (MWh)

95.5

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

1.8

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

97.30

Belgium

(7.30.16.1) Consumption of purchased electricity (MWh)

2578.1

(7.30.16.2) Consumption of self-generated electricity (MWh)

368.2

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

5825.8

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

8772.10

Bolivia (Plurinational State of)

(7.30.16.1) Consumption of purchased electricity (MWh)

14.3

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0.6

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

14.90

Botswana

(7.30.16.1) Consumption of purchased electricity (MWh)

16.1

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

16.10

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

65454.3

(7.30.16.2) Consumption of self-generated electricity (MWh)

1164.1

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

5771.3

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

72389.70

Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

10838.6

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

13720.4

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

24559.00

Chile

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

China

(7.30.16.1) Consumption of purchased electricity (MWh)

184997.4

(7.30.16.2) Consumption of self-generated electricity (MWh)

48539.9

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

76.8

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

78948.8

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

312562.90

Colombia

(7.30.16.1) Consumption of purchased electricity (MWh)

215.8

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

11.7

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

227.50

Costa Rica

(7.30.16.1) Consumption of purchased electricity (MWh)

71.7

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

7.9

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

79.60

Czechia

(7.30.16.1) Consumption of purchased electricity (MWh)

684.6

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

128

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

812.60

El Salvador

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

France

(7.30.16.1) Consumption of purchased electricity (MWh)

35431.4

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

6455.6

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

41887.00

Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

3489

(7.30.16.2) Consumption of self-generated electricity (MWh)

37.7

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

587.6

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

775.8

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

4890.10

Ghana

(7.30.16.1) Consumption of purchased electricity (MWh)

240

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

240.00

Honduras

(7.30.16.1) Consumption of purchased electricity (MWh)

83.3

(7.30.16.2) Consumption of self-generated electricity (MWh)

101.1

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

70.9

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

255.30

India

(7.30.16.1) Consumption of purchased electricity (MWh)

122430.6

(7.30.16.2) Consumption of self-generated electricity (MWh)

21419.6

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

2762

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

146612.20

Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

68.5

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

143.9

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

212.40

Italy

(7.30.16.1) Consumption of purchased electricity (MWh)

5781.9

(7.30.16.2) Consumption of self-generated electricity (MWh)

14497.1

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

53205.6

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

73484.60

Japan

(7.30.16.1) Consumption of purchased electricity (MWh)

186

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

186.00

Kazakhstan

(7.30.16.1) Consumption of purchased electricity (MWh)

219.8

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

22.1

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

241.90

Malaysia

(7.30.16.1) Consumption of purchased electricity (MWh)

293.8

(7.30.16.2) Consumption of self-generated electricity (MWh)

68.6

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

12

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

374.40

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

157048.1

(7.30.16.2) Consumption of self-generated electricity (MWh)

1658.5

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

97211.3

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

255917.90

Mongolia

(7.30.16.1) Consumption of purchased electricity (MWh)

388.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

216.4

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

604.60

Morocco

(7.30.16.1) Consumption of purchased electricity (MWh)

15.7

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

15.70

Mozambique

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Netherlands

(7.30.16.1) Consumption of purchased electricity (MWh)

5544.1

(7.30.16.2) Consumption of self-generated electricity (MWh)

25.4

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

3984

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

9553.50

New Zealand

(7.30.16.1) Consumption of purchased electricity (MWh)

276.3

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

276.30

Nigeria

(7.30.16.1) Consumption of purchased electricity (MWh)

597.7

(7.30.16.2) Consumption of self-generated electricity (MWh)

374

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

24.7

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

996.40

Norway

(7.30.16.1) Consumption of purchased electricity (MWh)

281.3

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

281.30

Panama

(7.30.16.1) Consumption of purchased electricity (MWh)

60

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

4.2

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

64.20

Papua New Guinea

(7.30.16.1) Consumption of purchased electricity (MWh)

94

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

257.7

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

351.70

Peru

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Philippines

(7.30.16.1) Consumption of purchased electricity (MWh)

131.8

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

1.3

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

133.10

Poland

(7.30.16.1) Consumption of purchased electricity (MWh)

253.7

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

196.9

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

450.60

Qatar

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Romania

(7.30.16.1) Consumption of purchased electricity (MWh)

8625.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

3799.9

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

12425.10

Senegal

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Serbia

(7.30.16.1) Consumption of purchased electricity (MWh)

35.1

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

52.3

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

87.40

Singapore

(7.30.16.1) Consumption of purchased electricity (MWh)

4870.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

411.2

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

308.8

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5590.20

South Africa

(7.30.16.1) Consumption of purchased electricity (MWh)

2210.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

34.4

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2244.60

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

618

(7.30.16.2) Consumption of self-generated electricity (MWh)

339.2

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

957.20

Sweden

(7.30.16.1) Consumption of purchased electricity (MWh)

26070.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

14575.5

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

40645.70

Thailand

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

148.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

211.5

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

359.70

United Arab Emirates

(7.30.16.1) Consumption of purchased electricity (MWh)

2433.5

(7.30.16.2) Consumption of self-generated electricity (MWh)

590.4

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

26.5

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3050.40

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

42401.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

5019.8

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

19176.3

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

66597.30

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

624069.5

(7.30.16.2) Consumption of self-generated electricity (MWh)

13785

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

319823.6

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

957678.10

Viet Nam

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Zambia

(7.30.16.1) Consumption of purchased electricity (MWh)

50.1

(7.30.16.2) Consumption of self-generated electricity (MWh)

66.8

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

235

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

351.90
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.000023163

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

783207

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

33813000000

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

5.46

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Acquisitions

☑ Unidentified

☑ Change in revenue

☑ Change in methodology

☑ Other emissions reduction activities

☑ Change in renewable energy consumption

(7.45.9) Please explain

"Scope 1 and Scope 2 market-based emissions in 2024 decreased by approximately 2.3% compared to restated emissions in 2023. A 3.3% increase in revenue adjusted for acquisitions and divestments resulted in the intensity of emissions dropping by about 5.5%. Sales figures for these years were not normalized for inflation. Renewable energy certificates (RECs) and Guarantees of Origin (GOs) totaling approximately 105,113 metric tons of CO2e were retained by Cummins and contributed to reductions in the company's Scope 2 market-based emissions. Emission factor updates in 2024 also impacted greenhouse gases (GHGs) associated with the grid, contributing to an overall decrease of approximately 30,165 metric tons of CO2e. In 2024, Cummins invested approximately $30 million in 280 GHG reduction projects, which will save an estimated 34,000 metric tons of greenhouse gas emissions once they are all implemented. Additional details about these projects are provided in response to 7.55.2.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☑ Waste

(7.52.2) Metric value

364357

(7.52.3) Metric numerator

Metric tons of waste generated

(7.52.4) Metric denominator (intensity metric only)

n/a

(7.52.5) % change from previous year

1.4

(7.52.6) Direction of change

Select from:
☑ Increased

(7.52.7) Please explain

Cummins committed to generating 25% less waste in its facilities and operations as a percent of revenue by 2030. This target is one of the nine goals the company set in its Destination Zero strategy. This target impacts emissions associated with waste, such as those captured in Scope 3 Category 5.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

SBTI Approval Decision Letter - Cummins.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

06/21/2019

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)
☑ Methane (CH4)
☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply
☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply
☑ Scope 3, Category 11 – Use of sold products

(7.53.1.11) End date of base year

12/31/2018

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

1094000000

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

1094000000.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1094000000.000

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

99.4

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

25

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

820500000.000

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

1067300000

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

1067300000.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

1067300000.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

9.76

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Cummins committed to reduce its Scope 3 greenhouse gas emissions from the use of sold products by 25% from a 2018 base year to a target year of 2030. The SBTi's Target Validation Team approved the target on June 21, 2019. The target encompasses all of Cummins products that generate emissions while in use. Cummins has a separate target for Scope 1 and Scope 2 emissions. Targets have not yet been set for Scope 3 categories other than Category 11 since the vast majority of Scope 3 emissions (over 99%) are attributable to products in use. Work is ongoing to more precisely quantify other Scope 3 emissions and assess what additional targets might be warranted.

(7.53.1.83) Target objective

The Category 11 target is part of Cummins' Destination Zero strategy. Destination Zero is a customer-driven, multi-solution approach that advances engine-based solutions now while innovating for the future by developing new zero-emissions solutions for the diverse applications Cummins serves. Destination Zero is an extension of our long and successful history of embracing environmental challenges as an opportunity to innovate and drive growth in our business. Cummins continues to make investments to develop new products and improve current technologies to meet future emission standards around the world. In 2024, Cummins received 727 patents while spending $1.4 billion in research, development and engineering expenses. Such investments include improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production technologies. Investing in product decarbonization will help to drive progress toward the 2030 Category 11 target and the longer term path to zero emission products.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating $1.4 billion to research and development. Such investments include improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production technologies. Cummins acknowledges that progress toward this goal is impacted by pacing factors, such as infrastructure readiness, customer adoption and regulatory uncertainty,

which slow the rate of lower-emissions technology adoption. While newly sold products in 2024 showed a year-over-year reduction in lifetime emissions, absolute emissions remained flat compared to the 2018 baseline. These conditions reinforce Cummins' focus on product decarbonization efforts that the company can directly influence to drive meaningful GHG reductions. Such actions include continuing to innovate and introduce lower-emissions products, collaborating with customers to reduce emissions from products in use and engaging with industry partners to advocate for changes that support the adoption of lower-emitting technologies.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

SBTI Approval Decision Letter - Cummins.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

06/21/2019

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/31/2018

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

419316

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

723444

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1142760.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

50

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

571380.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

347439

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

435768

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

783207.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

62.93

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Cummins committed to reduce Scope 1 and 2 greenhouse gas emissions by 50% between its 2018 and 2030 base and target years. In June 2019, SBTi's Target Validation Team determined the Scope 1 and 2 target ambition was in line with a 1.5°C trajectory and approved the target. The target covers Scope 1 and 2 emissions from all of the operations within Cummins' emission inventory boundary (i.e. reporting boundary), as defined by the operational control criterion described in the Greenhouse Gas Protocol. A separate target has been set for the most significant source of Cummins' Scope 3 emissions.

(7.53.1.83) Target objective

Cummins' target for Scope 1 and 2 emissions is part of the Destination Zero strategy. Cummins' business and sustainability strategies are intentionally and intricately aligned through Destination Zero — the company's commitment to sustainability and helping customers navigate the energy transition. This strategy builds on Cummins' long-standing commitment to environmental sustainability, with focused efforts on three priority areas: decarbonization, materials and communities.

Cummins' 2030 goals and 2050 targets for climate change encompass Scope 1, 2 and 3 emissions, which include its facilities and operations (Scope 1 and Scope 2), products (Scope 3) and procurement (Scope 3). Cummins near-term 2030 GHG reduction goals for facilities and operations and products are approved by the Science Based Target Initiative (SBTi). Further information and definitions regarding the 2030 goals and 2050 targets can be found at cummins.com.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Using the company's baseline year of 2018, the company reduced its Scope 1 and 2 GHG emissions by 31.46%, or about 360,000 metric tons of carbon dioxide equivalent (CO2e) in absolute terms by the end of 2024. Cummins invested over $50 million in 2024 to deliver more than 500 facilities and operations environmental improvement projects. Of this investment, $30 million was used to complete 280 GHG reduction projects focused on facility efficiency, compressed air enhancements, manufacturing improvements and renewable energy projects. Collectively, these efforts are projected to save more than 34,000 metric tons of carbon dioxide equivalent (CO2e) annually.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

06/21/2019

(7.54.1.3) Target coverage

Select from:

☑ Country/area/region

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Production

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2018

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

7127

(7.54.1.9) % share of low-carbon or renewable energy in base year

0.5

(7.54.1.10) End date of target

12/31/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

10

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

3.8

(7.54.1.13) % of target achieved relative to base year

34.74

(7.54.1.14) Target status in reporting year

Select from:

☑ Underway

(7.54.1.16) Is this target part of an emissions target?

One of the eight 2030 goals for Destination Zero to halve greenhouse gas (GHG) emissions from facilities and operations by 2030. Cummins has identified the installation of solar photovoltaics at its facilities as one of the means by which this goal can be achieved. Increasing Cummins' renewable energy generation capacity is therefore part of the company's overall emission reduction strategy.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ Other, please specify :United States Environmental Protection Agency (US EPA) Green Power Partners

(7.54.1.19) Explain target coverage and identify any exclusions

The renewable energy target is applicable to all of the facilities within Cummins' reporting scope for greenhouse gases. The boundary of the emissions inventory is defined using the operational control criterion outlined in the GHG Protocol.

(7.54.1.20) Target objective

This target is intended to drive reductions in Cummins' Scope 1 and 2 greenhouse gas emissions, contributing to the achievement of the company's Destination Zero strategy.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Cummins completed 21 on-site solar projects in 2024, contributing to the company's on-site solar arrays at 66 locations globally. By 2030, the company anticipates that onsite solar installations will account for about 6% of the greenhouse gas reduction it committed to in the facilities and operations greenhouse gas reduction goal. The 10% share of renewable energy targeted for 2030 is approximate and may increase or decrease depending on the pace and viability of the various approaches to reducing emissions leveraged by Cummins in the coming years. The underlying principle is that focus and resources should flow toward solutions that are both timely and effective, and the relative benefits of building generation capacity on-site may shift as new technologies, policies, and market-conditions emerge. Note that the percent share of renewable energy in the reporting is calculated for electricity generated off or on site only, and does not include other forms of energy consumption such as the combustion of fuels for heat.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*31*	*`Numeric input*
To be implemented	*20*	*4684*
Implementation commenced	*47*	*8351*
Implemented	*213*	*21160*

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Not to be implemented	*66*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Compressed air

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1957

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

13027130

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

2516600

(7.55.2.7) Payback period

Select from:
☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 6-10 years

(7.55.2.9) Comment

N/A

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings
☑ Building Energy Management Systems (BEMS)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

3442

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

132272

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1579100

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

N/A

Row 3

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Company fleet vehicle replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

170

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

862400

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

756000

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 6-10 years

(7.55.2.9) Comment

N/A

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings
☑ Draught proofing

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

153

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1
☑ Scope 2 (location-based)
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

26200

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

244800

(7.55.2.7) Payback period

Select from:
☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 16-20 years

(7.55.2.9) Comment

N/A

Row 5

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings
☑ Heating, Ventilation and Air Conditioning (HVAC)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

4512

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1
☑ Scope 2 (location-based)
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1335064

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

5161880

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

N/A

Row 6

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☑ Lighting

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1459

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

488400

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1845046

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

N/A

Row 7

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings
☑ Motors and drives

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

106

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 2 (location-based)
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

32628

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

83350

(7.55.2.7) Payback period

Select from:
☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 6-10 years

(7.55.2.9) Comment

N/A

Row 8

(7.55.2.1) Initiative category & Initiative type

Non-energy industrial process emissions reductions
☑ Process equipment replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

79

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 2 (location-based)
☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

52700

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

219900

(7.55.2.7) Payback period

Select from:
☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 11-15 years

(7.55.2.9) Comment

N/A

Row 9

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

4554

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

943800

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1578000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

N/A

Row 10

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2724

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

614500

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

4870100

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

N/A
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:
☑ Internal incentives/recognition programs

(7.55.3.2) Comment

Cummins has conducted company-wide environmental awards since 2005. Each year, sites and individuals are encouraged to submit applications for the awards, using a common template and judged by a panel of Cummins energy and environmental leaders. Award winners are entered into the recognition framework called the Impact Awards. Employees who led a project, employees who were involved with a project or employees who served as the project sponsor can self-nominate their work and can be judged and then recognized if their work represents an outstanding effort that supports overall business goals. Beginning in 2017, there are now three different Impact Awards that employees can be recognized for: Business Impact; Global Impact; Chairman's Impact. One of the five award area categories is Environmental. Projects included in this category can range from site facility projects to product design to projects in collaboration with a customer. Many of these projects are climate related through greater energy efficiency or increased fuel economy from products

Row 2

(7.55.3.1) Method

Select from:
☑ Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

A central budget is provided to fund corporate energy and GHG initiatives, including the Cummins Environmental Champion program (updated Energy Champion program integrating Water and Waste) and implementing ISO 50001 across the Cummins Enterprise and SEP Superior Energy Performance at select sites. Cummins beat its 2020 goal of 40 certified sites and by the end of 2022 has 45 sites globally certified to ISO 50001. In addition, Cummins has an internal goal to achieve 10% of electrical use to be provided by on-site renewable solar energy installations by 2030. The central fund has been increased to support the 2030 goals.

Row 3

(7.55.3.1) Method

Select from:

☑ Financial optimization calculations

(7.55.3.2) Comment

Cummins uses a model of the internal rate of return to establish a baseline IRR for funded energy efficiency projects in addition to the use of common financial analysis tools and calculators. Cummins prioritizes all ECO Projects globally with a C&E that looks at $ invested per GHG savings as well as IRR, simple payback.

Row 4

(7.55.3.1) Method

Select from:

☑ Employee engagement

(7.55.3.2) Comment

Cummins continues to have a successful Environmental Champions program. To date, Cummins has trained 671 Environmental Champions. Environmental Champions take 32 hours of training over five days. Conformance with this program is a requirement for the 50 priority sites that comprise 90 percent of Cummins environmental footprint. In addition, Cummins issues internal newsletters and blogs, and conducts a company-wide June Environmental Month where more than two-thirds of the company's employees have participated in learning or site activities. In 2021, Cummins launched the Sustainability Influencer program, where employees attend monthly sessions to learn more about our sustainability strategy in order to promote awareness in the company, educate others and act as a catalyst for action in their functions and the community. The company currently has more than 600 employees in the Influencer program.

Row 5

(7.55.3.1) Method

Select from:

☑ Internal finance mechanisms

(7.55.3.2) Comment

In addition to the dedicated capital fund, energy and GHG reduction projects are also implemented through normal channels. Sites implement energy efficiency projects and select energy efficient options for projects by using the same financial tools and investment criteria as are used for the dedicated capital fund.

Row 6

(7.55.3.1) Method

Select from:

☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Since 2007, Cummins has implemented an energy efficiency capital fund to finance energy-related projects. Cummins has a comprehensive investment plan designed to achieve the company's Destination Zero strategy, as well as the 2030 energy and GHG intensity goals.

Row 7

(7.55.3.1) Method

Select from:

☑ Partnering with governments on technology development

(7.55.3.2) Comment

The company's recent portfolio of government co-funded technology development and system integration programs stands at hundreds of millions of dollars in total public / private research investment since 2010. Cummins is a Department of Energy (DOE) Better Plants Program partner as well as a US EPA Green Power partner.

Row 8

(7.55.3.1) Method

Select from:

☑ Internal price on carbon

(7.55.3.2) Comment

$7 per metric ton CO2e; except where local external price on carbon is higher, in which case the higher price is used. See question 11 for additional detail.

Row 9

(7.55.3.1) Method

Select from:

☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

In the UK, reporting to the streamlined energy and carbon reporting (SECR) framework. In India, we report in accordance with the Business Responsibility and Sustainability Reporting format.
[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☑ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Other, please specify :Lower carbon product offerings in Accelera by Cummins.

(7.74.1.4) Description of product(s) or service(s)

The Accelera segment designs, manufactures, sells and supports electrified power systems with innovative components and subsystems, including battery, fuel cell and electric powertrain technologies as well as hydrogen production technologies. The Accelera segment is currently in the early stages of commercializing these technologies with efforts primarily focused on the development of electrified power systems and related components and subsystems and our electrolyzers for hydrogen production.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

1

[Add row]

(7.75) Provide tracking metrics for the implementation of low-carbon transport technology over the reporting year.

Row 1

(7.75.1) Activity

Select from:

☑ Heavy Duty Vehicles (HDV)

(7.75.2) Metric

Select from:

☑ Sales

(7.75.3) Technology

Select from:

☑ Other, please specify :Accelera by Cummins has a diverse portfolio of clean energy technologies including fully electric and hybrid power systems, ePowertrains, batteries, electrolyzers, and fuel cells.

(7.75.4) Metric figure

1.1

(7.75.5) Metric unit

Select from:

☑ % of total sales

(7.75.6) Explanation

As disclosed in Cummins annual Form 10-K filing for the US Securities and Exchange Commission (SEC), total external sales for the Accelera business segment in 2024 were $369 million or approximately 1.1% of Cummins total sales. This was a 10% increase in sales for the segment as compared to the prior year, continuing a consistent growth trend in sales of "new power" technologies since Cummins baseline year.
[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☑ No

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	*Select from:* ☑ Yes

[Fixed row]

(8.1.1) Provide details on these exclusions.

Timber products

(8.1.1.1) Exclusion

Select from:

☑ Business activities

(8.1.1.2) Description of exclusion

At present, our reporting is limited to the weight of timber-based products (including wood, corrugated, and paper) that are directed to recycling at end of life. This inventory reflects both materials received from upstream suppliers and those associated with intercompany logistics. We are not yet able to report, in metric tons, the weight of timber-based packaging procured and utilized for the movement of products between facilities and to customers. Currently, this information is available only in the form of purchase data (cost and unit quantities), which has not yet been systematically converted into weight-based metrics. To address this limitation, a packaging data management system was launched in early 2024 to capture packaging specifications, including material composition and weight. Ongoing work in 2025 is focused on expanding the scope and quality of data captured through this system, with the objective of achieving comprehensive visibility into all inbound and outbound packaging flows. In the future this will enable the consistent quantification and reporting of timber-based packaging purchased and used, expressed in metric tons. Additionally, further work in 2025 is aimed at enhancing waste disposal metrics to improve visibility of timber-based products managed through pathways

other than recycling (e.g., reuse, landfill, incineration, or recovery). Collectively, these initiatives are designed to strengthen the completeness, granularity, and accuracy of our disclosures over time.

(8.1.1.3) Value chain stage

Select from:

☑ Direct operations

(8.1.1.4) Reason for exclusion

Select from:

☑ Data is not available

(8.1.1.5) Primary reason why data is not available for your disclosed commodity

Select from:

☑ Challenges associated with data collection and/or quality

(8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

Select from:

☑ No, the volume excluded is unknown

(8.1.1.10) Please explain

The volume of timber-based packaging sourced for product movement between facilities and to customers is currently unknown and therefore excluded from reporting. This limitation arises because available purchase data (cost and unit quantities) has not yet been systematically converted into weight-based metrics. To address this gap, we launched a new packaging data management system in early 2024 to capture detailed packaging specifications, including material composition and weight. Work continuing in 2025 is focused on expanding the system's scope and improving data coverage across all inbound and outbound packaging flows. Over time, these improvements are expected to progressively reduce the extent of excluded volumes and enable the reporting of timber-based packaging sourced and used in metric tons.
[Add row]

(8.2) Provide a breakdown of your disclosure volume per commodity.

	Disclosure volume (metric tons)	Volume type	Sourced volume (metric tons)
Timber products	*69928*	*Select all that apply* ☑ Sourced	*69928*

[Fixed row]

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Unknown origin

(8.5.4) Volume sourced from country/area of origin (metric tons)

69928

(8.5.5) Source

Select all that apply

☑ Contracted suppliers (processors)

(8.5.7) Please explain

At this time, we do not have full visibility of the country or area of origin for all timber-based products, as our current data is limited to timber-based materials removed as waste from our facilities. Work is underway to expand visibility across packaging purchased and used, which will enable more accurate origin-level reporting in future years. For outbound timber-based packaging sourced in the UK, we require Forest Stewardship Council (FSC) certification, and we are in the process of extending this approach across our European operations. In addition, we request that all suppliers disclose their supply base and provide supporting documentation

to verify that materials are sourced from reliable and responsible origins. These measures are designed to minimize the risk of sourcing from deforested or high-risk areas.
[Add row]

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Timber products

(8.7.1) Active no-deforestation or no-conversion target

Select from:
☑ No, but we plan to have a no-deforestation or no-conversion target in the next two years

(8.7.3) Primary reason for not having an active no-deforestation or no-conversion target in the reporting year

Select from:
☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(8.7.4) Explain why you did not have an active no-deforestation or no-conversion target in the reporting year

No, at present, the organization does not have a formal no-deforestation or no-conversion target in place for timber-based commodities. Our focus has instead been on advancing waste management practices by moving materials up the waste hierarchy, prioritizing reduction and reuse over landfill, incineration, and energy recovery. We have set an external target to achieve zero waste growth, ensuring that total waste does not increase in line with business growth, with a strong emphasis on reduction and reuse. This strategy includes reducing wood waste and indirectly supports forest-related goals by lowering demand for virgin timber inputs and extending the useful life of timber-based materials. While our current targets are waste-focused rather than sourcing-focused, we recognize that improved management of timber-based packaging and reduced waste generation contribute to lowering forest-related impacts. We are in the process of developing internal processes and targets related to sustainable sourcing of packaging materials; however, these are not expected to be publicly disclosed in the near term.

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:
☑ Yes, we have other targets related to this commodity

[Fixed row]

(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Timber products

(8.7.2.1) Target reference number

Select from:
☑ Target 1

(8.7.2.3) Target coverage

Select from:
☑ Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:
☑ Disclosure volume

(8.7.2.5) Category of target & Quantitative metric

Resource use and efficiency
☑ Other resource use and efficiency target metric, please specify

(8.7.2.8) Date target was set

12/31/2019

(8.7.2.9) End date of base year

12/31/2018

(8.7.2.10) Base year figure

360026

(8.7.2.11) End date of target

12/31/2030

(8.7.2.12) Target year figure

360036

(8.7.2.13) Reporting year figure

364357

(8.7.2.14) Target status in reporting year

Select from:

☑ Underway

(8.7.2.15) % of target achieved relative to base year

43310.00

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

Our current waste goal, updated in 2024, is to achieve zero waste growth by 2030, ensuring that total waste does not increase in line with business growth. The goal applies to all waste generated from Cummins' facilities and operations where we have full control, including waste from fully dedicated third-party logistics. The target

covers all material streams, including timber-based waste. There are no material exclusions, although the goal is waste-focused and does not constitute a formal no-deforestation or no-conversion sourcing target.

(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

Cummins is progressing toward its 2030 zero waste growth goal through a combination of waste reduction projects, packaging initiatives, and process improvements. In 2024, the company invested $5.2 million to complete 58 waste reduction projects, avoiding the generation and disposal of more than 26.8 million pounds of waste. Cummins also continued to expand its returnable packaging program, converting 28 North American suppliers to returnable solutions, which will reduce packaging waste by an estimated 12.7 million pounds annually.

(8.7.2.20) Further details of target

N/A
[Add row]

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Timber products

(8.8.1) Traceability system

Select from:
☑ Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply
☑ Chain-of-custody certification
☑ Supplier engagement/communication

(8.8.3) Description of methods/tools used in traceability system

Cummins has a traceability system in place for timber-based packaging in the UK and is in the process of expanding coverage in Europe. All outbound timber-based packaging sourced in the UK, and soon in Europe, carries Forest Stewardship Council (FSC) certification. In addition, we require suppliers to disclose their supply

base and provide supporting documentation to verify responsible sourcing. To further strengthen traceability, Cummins launched a packaging data management system in 2024 that captures packaging specifications, including material composition and weight. This system is being expanded to provide improved visibility into inbound and outbound packaging flows, enabling more accurate tracking of origins and sustainability attributes. Work is also underway to replicate the FSC-based traceability approach in the United States, with the objective of achieving consistent global practices.
[Fixed row]

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Timber products

(8.8.1.1) % of sourced volume traceable to production unit

0

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

0

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

0

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

5

(8.8.1.5) % of sourced volume from unknown origin

95

(8.8.1.6) % of sourced volume reported

100.00
[Fixed row]

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Timber products

(8.9.1) DF/DCF status assessed for this commodity

Select from:

☑ No, but we plan to do so within the next two years

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

☑ No

(8.9.7) Primary reason for not assessing DF/DCF status

Select from:

☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(8.9.8) Explain why you have not assessed DF/DCF status

At present, Cummins has not formally assessed the deforestation/deforestation-conversion-free (DF/DCF) status of its timber-based packaging. The primary limitation is the absence of complete volume and weight data, which prevents us from determining the proportion of sourced material that can be verified against DF/DCF criteria. Work is underway in certain regions to strengthen traceability and certification coverage. In Europe, FSC and PEFC certificates are collected and tracked to ensure validity at the processing facility level.
[Fixed row]

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

Timber products

(8.10.1) Monitoring or estimating your deforestation and conversion footprint

Select from:

☑ No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years

(8.10.2) Primary reason for not monitoring or estimating deforestation and conversion footprint

Select from:

☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(8.10.3) Explain why you do not monitor or estimate your deforestation and conversion footprint

Work is underway in certain regions, our current limitation is the absence of comprehensive volume and weight data, which prevents us from quantifying the footprint. [Fixed row]

(8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

	Actions taken to increase production or sourcing of DCF volumes
Timber products	*Select from:* ☑ Yes

[Fixed row]

(8.11.1) Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.

Timber products

(8.11.1.1) Action type

Select from:

☑ Increasing traceability

(8.11.1.2) % of disclosure volume that is covered by this action

0

(8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

Select from:

☑ No

(8.11.1.5) Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges

Cummins is taking steps to strengthen progress toward deforestation- and conversion-free (DCF) sourcing. Actions include developing internal sourcing policies that emphasize DCF practices, and conducting due diligence with suppliers to verify adherence to these practices. As part of this process, suppliers are requested to provide supporting documentation and certification (e.g., FSC, PEFC) to demonstrate that purchased products are deforestation-free. These actions contribute to increasing the proportion of our sourcing that aligns with DCF requirements, particularly in Europe, where certification-based traceability has been implemented. Efforts are now being expanded to North America to ensure consistent application across key regions. Barriers to achieving full DCF status include limited visibility into country-of-origin data for some packaging flows and incomplete volume and weight data to enable robust quantification. Work is underway through our packaging data management system and regional traceability programs to address these challenges over time.
[Add row]

(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.

Timber products

(8.12.1) Third-party certification scheme adopted

Select from:

☑ Yes

(8.12.2) Certification details are available for the volumes sold to any requesting CDP Supply Chain members

Select from:
☑ No

(8.12.3) Primary reason certification details are not available for the volumes sold to any requesting CDP Supply Chain members

Select from:
☑ Levels of certification are not recorded at the corporate level

(8.12.4) Explain why certification details are not available for the volumes sold to any requesting CDP Supply Chain members

Our traceability and certification tracking has to date been conducted only on a regional basis (e.g., UK and Europe). As a result, certification information has not yet been consolidated at the global or customer-specific level.
[Fixed row]

(8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?

Timber products

(8.13.1) GHG emissions reductions and removals from land use management and land use change calculated

Select from:
☑ No, and do not plan to do so in the next two years

(8.13.2) Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change

Select from:

☑ Not an immediate strategic priority

(8.13.3) Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change

Our Scope 3 focus is currently on Category 11 (Use of Sold Products), as the operation of Cummins products in the field represents the largest share of our GHG footprint and therefore the greatest opportunity for impact. While land use–related emissions are not currently assessed, we continue to strengthen upstream data systems and supplier engagement
[Fixed row]

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:

☑ Yes, from suppliers

(8.14.2) Aspects of legislation considered

Select all that apply

☑ Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting

☑ Tax, anti-corruption, trade and customs regulations

(8.14.3) Procedure to ensure legal compliance

Select all that apply

☑ Certification

(8.14.5) Please explain

Yes. we assess compliance with forest-related regulations and mandatory standards through certification and supplier due diligence processes. For all outbound timber-based packaging sourced in the UK and Europe, we require FSC certification and verify certificate validity. In addition, we ask suppliers to disclose their supply

base and provide supporting documentation to ensure materials are sourced from reliable and responsible origins. These efforts are being expanded to other regions to strengthen global alignment. Cummins is also preparing for compliance with the upcoming EU Deforestation Regulation, which will require additional due diligence and traceability for timber-based products.
[Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

(8.15.1) Engagement in landscape/jurisdictional initiatives

Select from:

☑ No, we do not engage in landscape/jurisdictional initiatives, and we do not plan to within the next two years

(8.15.2) Primary reason for not engaging in landscape/jurisdictional initiatives

Select from:

☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(8.15.3) Explain why your organization does not engage in landscape/jurisdictional initiatives

Cummins focus is on providing alternatives to wood-based products through packaging innovation and the expansion of returnable and reusable packaging systems. These initiatives are designed to reduce overall demand for virgin wood inputs and minimize forest-related impacts within our value chain, rather than through a landscape or jurisdictional approach.
[Fixed row]

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:

☑ Yes

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

Row 1

(8.16.1.1) Commodity

Select all that apply

☑ Timber products

(8.16.1.2) Activities

Select all that apply

☑ Involved in industry platforms

☑ Engaging with communities

☑ Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:

☑ Worldwide

(8.16.1.4) Subnational area

Select from:

☑ Not applicable

(8.16.1.5) Provide further details of the activity

We are members of multiple industry platforms. Cummins creates impact by engaging in our communities, focusing on our priorities (education, environment and equity). and identifying opportunities we have a unique ability to address using the knowledge and skills of our employees. We engage with communities through our EEEC (Every employee, every community) program For all suppliers we work with we have supplier code of conduct principles. Suppliers are subject to survey, audit and part mapping by Cummins / third parties on behalf of Cummins to verify compliance. The following categories are addressed: 1. Obey the law everywhere, 2. Treat people with dignity and respect (Human Rights, Child Labor, Forced Labor, …), 3. Avoid conflicts of interest, 4. Provide a safe and healthy workspace, 5. Protect Cummins technology, information and intellectual property 6. Protect the environment and conserve natural resources 7. Suppliers role in enforcing this code [Add row]

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Select from:
☑ Yes

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Row 1

(8.17.1.1) Project reference

Select from:
☑ Project 1

(8.17.1.2) Project type

Select from:
☑ Forest ecosystem restoration

(8.17.1.3) Expected benefits of project

Select all that apply
☑ Improvement of water availability and quality

(8.17.1.4) Is this project originating any carbon credits?

Select from:
☑ No

(8.17.1.5) Description of project

São Paulo, Brazil – The Nature Conservancy (Water Fund Project) Cummins has partnered with The Nature Conservancy to support the São Paulo Water Fund, a collective action initiative to strengthen water security for approximately 12 million people. The program brings together landowners, farmers, citizens, companies, and local governments to restore watersheds, improve biodiversity, and ensure long-term water availability in the region.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2021

(8.17.1.8) Target year

Select from:

☑ 2025

(8.17.1.9) Project area to date (Hectares)

56342

(8.17.1.10) Project area in the target year (Hectares)

67000

(8.17.1.11) Country/Area

Select from:

☑ Brazil

(8.17.1.12) Latitude

46.5337

(8.17.1.13) Longitude

23.4543

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

1950000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Improvement of water availability and quality

(8.17.1.17) Please explain

Volumetric water benefits are being monitored. These are reviewed and certified by LimnoTech

Row 2

(8.17.1.1) Project reference

Select from:

☑ Project 2

(8.17.1.2) Project type

Select from:

☑ Natural regeneration

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Improvement of water availability and quality

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

Mechelen, Belgium – Wetland Restoration Cummins is supporting the restoration of wetlands in the Mechelen area, including Mechels Broek, Barebeekvallei, and Den Battelaer nature reserves. The project aims to restore the regional water system and improve biodiversity through the creation of high-quality wetland habitats. It is projected to deliver approximately 30 million liters (7.9 million gallons) of volumetric water benefits each year.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2023

(8.17.1.8) Target year

Select from:

☑ 2026

(8.17.1.9) Project area to date (Hectares)

0

(8.17.1.10) Project area in the target year (Hectares)

0

(8.17.1.11) Country/Area

Select from:
☑ Belgium

(8.17.1.12) Latitude

4.4776

(8.17.1.13) Longitude

51.0259

(8.17.1.14) Monitoring frequency

Select from:
☑ Annually

(8.17.1.15) Total investment over the project period (currency)

404624

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply
☑ Improvement of water availability and quality

(8.17.1.17) Please explain

Volumetric water benefits are being monitored. These are reviewed and certified by LimnoTech

Row 3

(8.17.1.1) Project reference

Select from:
☑ Project 3

(8.17.1.2) Project type

Select from:

☑ Other ecosystem restoration

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Improvement of water availability and quality

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

Minneapolis, Minnesota USA – Conservation and Habitat Restoration Project This project enhances watershed health, biodiversity, and soil quality through large-scale conservation practices. Efforts include restoring wetlands and wild rice habitat, improving river habitat, and supporting farmers with soil health practices. The project is expected to deliver conservation benefits across 25,000 acres of farmland and generate an estimated 204 million gallons of volumetric water benefits annually.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2023

(8.17.1.8) Target year

Select from:

☑ 2026

(8.17.1.9) Project area to date (Hectares)

1785.88

(8.17.1.10) Project area in the target year (Hectares)

10200

(8.17.1.11) Country/Area

Select from:

☑ United States of America

(8.17.1.12) Latitude

35.1495

(8.17.1.13) Longitude

90.049

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

1500000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Improvement of water availability and quality

(8.17.1.17) Please explain

Volumetric water benefits are being monitored. These are reviewed and certified by LimnoTech

Row 4

(8.17.1.1) Project reference

Select from:

☑ Project 4

(8.17.1.2) Project type

Select from:

☑ Forest ecosystem restoration

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Improvement of water availability and quality

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

North America – Arbor Day Foundation Reforestation and Urban Planting Cummins has partnered with the Arbor Day Foundation to advance large-scale reforestation and urban greening initiatives. In the Mississippi River Basin (Tennessee), more than 315,000 trees were planted, alongside five urban planting events across the United States. The partnership was renewed the following year with the planting of an additional 400,000 trees to support hurricane recovery efforts near Asheville, North Carolina, and 15 urban planting events across the United States and Canada. These efforts contribute to long-term carbon sequestration, habitat restoration, and the expansion of resilient community green spaces.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2024

(8.17.1.8) Target year

Select from:

☑ 2026

(8.17.1.9) Project area to date (Hectares)

219

(8.17.1.10) Project area in the target year (Hectares)

447.91

(8.17.1.11) Country/Area

Select from:

☑ United States of America

(8.17.1.12) Latitude

35.123

(8.17.1.13) Longitude

90.077

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

1150000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Improvement of water availability and quality

(8.17.1.17) Please explain

Volumetric water benefits are being monitored. These are reviewed and certified by LimnoTech

Row 5

(8.17.1.1) Project reference

Select from:

☑ Project 5

(8.17.1.2) Project type

Select from:

☑ Natural regeneration

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Improvement of water availability and quality

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

Indianapolis, Indiana USA – Conservation and Habitat Restoration Project Cummins partnered with The Nature Conservancy to implement nature based solutions that provide water quality improvements across the state of Indiana. Including supporting improved agricutlural practices (no till farming, cover crop implementation, and improved water management), soil health improvements, low head dam removals, and tree planting efforts. Partnerships included working with local agronomists, state department of agriculture, and Indiana American Water.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2022

(8.17.1.8) Target year

Select from:

☑ 2025

(8.17.1.9) Project area to date (Hectares)

30217

(8.17.1.10) Project area in the target year (Hectares)

30217

(8.17.1.11) Country/Area

Select from:

☑ United States of America

(8.17.1.12) Latitude

39.768209

(8.17.1.13) Longitude

-86.152093

(8.17.1.14) Monitoring frequency

Select from:
☑ Annually

(8.17.1.15) Total investment over the project period (currency)

3000000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply
☑ Improvement of water availability and quality

(8.17.1.17) Please explain

Volumetric water benefits are being monitored. These are reviewed and certified by LimnoTech

Row 6

(8.17.1.1) Project reference

Select from:
☑ Project 6

(8.17.1.2) Project type

Select from:

☑ Natural regeneration

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Improvement of water availability and quality

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

Indianapolis, Indiana USA – Conservation and Habitat Restoration Project Cummins partnered with The Nature Conservancy to implement nature based solutions that provide water quality improvements across the state of Indiana. Including supporting improved agricutlural practices (no till farming, cover crop implementation, and improved water management), soil health improvements, low head dam removals, and tree planting efforts. Partnerships included working with local agronomists, state department of agriculture, and Indiana American Water.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2025

(8.17.1.8) Target year

Select from:

☑ 2028

(8.17.1.9) Project area to date (Hectares)

0

(8.17.1.10) Project area in the target year (Hectares)

24504

(8.17.1.11) Country/Area

Select from:

☑ United States of America

(8.17.1.12) Latitude

39.768209

(8.17.1.13) Longitude

-86.152093

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

3150000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Improvement of water availability and quality

(8.17.1.17) Please explain

Volumetric water benefits are being monitored. These are reviewed and certified by LimnoTech

[Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

☑ Facilities

(9.1.1.2) Description of exclusion

On February 1, 2024, Cummins completed the acquisition of Engendren Corporation. Environmental data from the facilities included in the acquisition has not yet been collected, validated, and added to the corporate inventory.

(9.1.1.3) Reason for exclusion

Select from:

☑ Data is not available

(9.1.1.4) Primary reason why data is not available

Select from:

☑ Challenges associated with data collection and/or quality

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:

☑ Unknown

(9.1.1.8) Please explain

Environmental data collection using Cummins' corporate data management system has not yet commenced at the Engendren facilities acquired by Cummins. Work in this and other areas continues as the facilities are more fully integrated into Cummins' corporate programs. The significance of water consumption at these facilities within Cummins global portfolio is currently not known with enough confidence to provide an estimate.
[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Facilities typically obtain withdrawal data on a monthly basis from meters installed at the site and in invoices from their utility. Total withdrawal is normally the sum of the more granular volumes by source.

(9.2.4) Please explain

Cummins has tracked this aspect globally since 2008. Facilities in Cummins Enterprise Environmental Management System, which includes all Cummins managed facilities and 50:50 non-managed joint ventures, are asked to measure, monitor, and report on this aspect in quarterly data campaigns. Sites input data at the end of each quarter using using cloud-based environmental management software that stores the information for review and mobilization at the corporate level. While this information is obtained in different ways depending on the site, common sources include meter readings and invoices from utilities. The total volume of water

withdrawn at each site is calculated as the sum of primary metrics for water supplied from utility providers, Cummins-owned wells, storm water and rainwater harvesting, water hauled from offsite, and water supplied from other sources.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Sub-metering of Cummins owned-wells, deliveries, rainwater harvesting systems, and other withdrawal methods is used to determine the amount attributable to specific sources.

(9.2.4) Please explain

There are several "water withdrawal by source" metrics in Cummins' environmental tracking system, including: 1) Water from Cummins owned wells, 2) Water supplied from other sources 3) Water supplied from public/private utilities 4) Water trucked/hauled from offsite and 5) Storm water and rainwater harvesting for on-site use. Facilities in Cummins Enterprise Environmental Management System, which includes all Cummins managed facilities and 50:50 non-managed Joint Venture Operations, are asked to measure and report on these metrics in quarterly data campaigns. Sites input data at the end of each quarter using cloud-based environmental management software that stores the information for review and mobilization. A corporate team actively manages the data to identify opportunities for improvement, track progress, and ensure data quality.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not monitored

(9.2.4) Please explain

While Cummins does not collect water quality data at a corporate level, there is a corporate requirement that all sites either analyze or review analysis by the water provider to ensure adequate water quality is met.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Total discharge volumes are the sum of the volumes by destination tracked at the site level using meter readings, invoices, engineering calculations, and process knowledge.

(9.2.4) Please explain

Cummins tracks water discharges from all global facilities subscribed to Cummins Enterprise Environmental Management System. Discharge categories include: 1) Industrial process and sanitary waste water discharged to public/private treatment works, 2) Onsite treated water released to (a) Surface waters/streams, (b) Underground (e.g. septic leach field, sub surface injection), (c) Irrigation, 3) Treated/untreated wastewater trucked offsite, and 4) Fire testing water discharged to the environment. Sites input data at the end of each quarter using cloud-based environmental management software. A corporate team actively manages the data to identify opportunities for improvement, track progress, and ensure data quality.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Potential discharge destinations include off-site treatment works, surface waters, underground, and the land surface (e.g. irrigation). The methods by which discharge measurements are obtained vary by site and destination. Discharges to treatment works may be metered in some cases; in others engineering calculations and process knowledge may be used instead. Other sources such as fire testing are less likely to be sub-metered and may be estimated as part of the site's water balance calculations.

(9.2.4) Please explain

Cummins measures the volume of water discharged from facilities subscribed to its Enterprise Environmental Management System. Discharge-by-destination categories include: 1) Industrial process and sanitary waste water discharged to public/private treatment works, 2) Onsite treated water released to (a) Surface waters/streams, (b) Underground (e.g. septic leach field, sub surface injection), (c) Irrigation, 3) Treated/untreated wastewater trucked offsite, and 4) Fire testing water discharged to the environment. Sites input data at the end of each quarter using cloud-based software. A corporate team actively manages the data to identify opportunities for improvement, track progress, and ensure data quality.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ Less than 1%

(9.2.2) Frequency of measurement

Select from:

☑ Unknown

(9.2.3) Method of measurement

While Cummins facilities with water treatment capabilities track the volume of water discharged by treatment method using meters and engineering calculations, this information is currently not included in the corporate level environmental management metrics.

(9.2.4) Please explain

Cummins tracks the destination of discharges from its facilities but has not yet established metrics for treatment type in its environmental management system.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ Less than 1%

(9.2.2) Frequency of measurement

Select from:

☑ Unknown

(9.2.3) Method of measurement

Facilities that assess discharge for standard effluent parameters, either in fulfillment of a regulatory requirement or for internal purposes, do not report this data along with the other environmental management metrics that Cummins collects. Typically these measurements would be obtained by using hand held instruments (e.g., pH probe) or collecting samples and analyzing them in an onsite or external laboratory.

(9.2.4) Please explain

Facilities track their water discharge quality data for effluent. While this data is not summarized at the corporate level, Cummins does track exceedances of water quality criteria and offer support as necessary.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not monitored

(9.2.4) Please explain

As with standard effluent parameters, some Cummins facilities may be required to test for substances such as nitrates. If measured at the site level, this information is currently not included in Cummins corporate environmental performance tracking.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not monitored

(9.2.4) Please explain

While Cummins does not collect water discharge quality data at a corporate level, all sites are required to comply with any regulations regarding discharge. If temperature is a regulated component the site would be required to monitor and report exceedances. Discharge violations are tracked at a corporate level, along with corrective actions for each.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Common sources of water consumption volumes include meter readings and calculations that rely on engineering and process knowledge. Estimations of evaporation rates and cooling tower make-up water use are part of the basis for the total.

(9.2.4) Please explain

For analyzing the amount of water that is used but not returned to its original source, Cummins tracks 1) Evaporative losses (cooling towers, etc.) 2) Water used in product for sale and 3) Cooling tower make-up. Monthly data is collected each quarter for these metrics using cloud-based environmental management software. All facilities in Cummins Enterprise Environmental Management System, which includes all Cummins managed facilities and 50:50 non-managed Joint Venture Operations, are included in these quarterly campaigns. A corporate team actively manages the database to identify opportunities for improvement, track progress, and ensure data quality.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Sources of information that are commonly used include meter readings, operational records, and calculations that rely on engineering and process knowledge.

(9.2.4) Please explain

Cummins facilities track industrial and sanitary waste water that is hauled offsite for reuse or treatment, treated on-site and reused for irrigation, and treated for reuse in an on-site process. Monthly data is collected each quarter for these metrics using cloud-based environmental management software. The quarterly campaigns include all Cummins managed facilities and 50:50 non-managed Joint Venture Operations in its Enterprise Environmental Management System. A corporate team uses the database to identify opportunities for improvement, track progress, and ensure data quality.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Other, please specify :Verified during internal reviews and audits which occur at varying frequencies.

(9.2.3) Method of measurement

Cummins has integrated WASH into its building standards and business practices. Employees are expected to have access to functioning and safe WASH facilities at all times. This requirement is verified through internal reviews and audits, which occur with varying frequencies depending on the site and review mechanism.

(9.2.4) Please explain

Data related to the quality of drinking water and the provision of WASH services are tracked outside of the corporate environmental management system. If water of the requisite quality is not available, Cummins has the ability to treat water onsite. Sanitation facilities are available for employees at every site.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

3773.6

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Unknown

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Other, please specify :The forecast is based on the anticipated change in water use that Cummins is taking steps to achieve for its 30% by 2030 reduction target.

(9.2.2.6) Please explain

Total water withdrawals increased by about 0.3% on an absolute basis compared to 2023. The metric data reported for 2023 and 2024 was adjusted for integration of Teksid Hierro de Mexico, S.A. de C.V. (Teksid MX) and Teksid, Inc. in 2023. The change was categorized as “About the same” in comparison with the previous reporting year because the difference was within +/- 5% of the previous year's figure.

Total discharges

(9.2.2.1) Volume (megaliters/year)

2441.1

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Unknown

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Other, please specify :The forecast is based on the anticipated change in water use that Cummins is taking steps to achieve for its 30% by 2030 reduction target.

(9.2.2.6) Please explain

The amount of water discharged by Cummins in 2024 increased by about 9% on an absolute basis compared to 2023 after adjusting for acquisitions. Many of the facilities that Cummins has acquired in recent years did not track discharge metrics, a historic data gap which Cummins has been working to close. The categories that contributed to the discharge total include: 1) Industrial process and sanitary waste water discharged to public/private treatment works, 2) Onsite treated water released to (a) Surface waters/streams, (b) Underground (e.g. septic leach field, sub surface injection), (c) Irrigation, 3) Treated/untreated wastewater trucked offsite and 4) Landscape irrigation. The change was categorized as "higher" in comparison with the previous reporting year because the difference was greater than 5% but less than 15%.

Total consumption

(9.2.2.1) Volume (megaliters/year)

1183.5

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Unknown

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Other, please specify :The forecast is based on the anticipated change in water use that Cummins is taking steps to achieve for its 30% by 2030 reduction target.

(9.2.2.6) Please explain

The amount of water consumed by Cummins in 2024 increased by about 13% on an absolute basis compared to the prior year, after adjusting for acquisitions. Many of the facilities that Cummins has acquired in recent years did not track consumption metrics, a historic data gap which Cummins has been working to close. The categories that contributed to the consumption of water included: 1) Water used in products such as coolant or diesel exhaust fluid and 2) Evaporative losses from cooling towers and other activities. The change was categorized as "higher" in comparison with the previous reporting year because the difference was greater than 5% but less than 15%.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

1835

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:
☑ Unknown

(9.2.4.5) Five-year forecast

Select from:
☑ Much lower

(9.2.4.6) Primary reason for forecast

Select from:
☑ Other, please specify :The forecast is based on the anticipated change in water use that Cummins is taking steps to achieve for its 30% by 2030 reduction target.

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

48.63

(9.2.4.8) Identification tool

Select all that apply
☑ WRI Aqueduct

(9.2.4.9) Please explain

Cummins uses both historical data from the WRI Baseline Water Stress (RAW) and an assessment tool developed around water stress and water quality risk data. The tool provides local water stress and water quality indices based on a facility's longitude and latitude. This score is paired with relevant site-specific information to determine the water risk at any given site. The proportion of water withdrawn from water stressed areas by Cummins in 2024 was estimated to be 49%, approximately 3% higher than in the prior year. The forecasted change was categorized as "much lower" since we anticipate that sites in water scarce regions will achieve a 30% reduction in water withdrawals by 2030, in line with the overall corporate target.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

39

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify :Rainwater capture capacity and harvest increased substantially in 2024 primarily in Spain, India, and China. Data for the prior year was adjusted for acquisitions.

(9.2.7.5) Please explain

Cummins facilities do not extract water directly from fresh surface water for sanitation or process needs. However, there could be indirect supply through the public/private utilities or trucked water that may be extracted from fresh surface water. Several Cummins facilities have on-site rainwater harvesting systems in place but not all of them use water obtained from the systems for on-site purposes. The 39 megaliters of fresh surface water withdrawn in 2024 were from rainwater only. The change was categorized as “much higher” in comparison with the previous reporting year because the difference was greater than 15%.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

No Cummins facilities are known to withdraw water from brackish surface/seawater for any sanitation or process needs.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

236.4

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Unknown

(9.2.7.5) Please explain

The amount of water withdrawn from Cummins owned wells in 2024 was categorized as much lower than the prior year since the difference exceeded -15%. The data in both years was adjusted for acquisitions.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

No Cummins facilities are known to withdraw water from non-renewable ground water sources.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Not applicable for Cummins as it is not in the oil and gas industry.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

3498.2

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Unknown

(9.2.7.5) Please explain

The amount of water withdrawn from third party sources in 2024 was about 2% more than in the prior year. The change was categorized as “about the same” in comparison because the difference was within +/- 5%.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

108

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Unknown

(9.2.8.5) Please explain

The quantity of water treated onsite or used for fire testing and discharged to surface water decreased by 11% in 2024 as compared to the prior year. The change was categorized as “lower” in comparison with the previous reporting year it was between -5% and -15%.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

No Cummins facilities are known to discharge water to brackish surface water or seawater.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

392.9

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Unknown

(9.2.8.5) Please explain

The discharge of industrial and sanitary waste water treated on-site and released directly (e.g. septic leach field, sub-surface injection) or indirectly (i.e. irrigation) to the subsurface was about 13% more in 2024 than it was in 2023. The change was categorized as “higher” since it was greater than 5% but less than 15%. The data in both years was adjusted for recent acquisitions.

Third-party destinations

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters/year)

1940.2

(9.2.8.3) Comparison with previous reporting year

Select from:
☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:
☑ Unknown

(9.2.8.5) Please explain

Industrial and sanitary waste water discharged to public or private treatment works or hauled off-site is included in the third-party destinations total. The difference between discharges in this category in 2024 and the prior year was categorized as “higher” since it was greater than 5% but less than 15%. Data in both years was adjusted for acquisitions.
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant but volume unknown

(9.2.9.6) Please explain

A subset of Cummins' facilities engage in tertiary treatment. However, while the destination of discharge is tracked in the company's environmental management system, corporate level metrics for treatment type have not yet been established. As such, the volume of water treated each year using these methods is not known.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant but volume unknown

(9.2.9.6) Please explain

A subset of Cummins' facilities engage in secondary treatment. However, while the destination of discharge is tracked in the company's environmental management system, corporate level metrics for treatment type have not yet been established. As such, the volume of water treated each year using these methods is not known.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant but volume unknown

(9.2.9.6) Please explain

A subset of Cummins' facilities only engage in primary treatment. However, while the destination of discharge is tracked in the company's environmental management system, corporate level metrics for treatment type have not yet been established. As such, the volume of water treated each year using these methods is not known.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

No Cummins facilities are known to discharge untreated water to the natural environment.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant but volume unknown

(9.2.9.6) Please explain

A subset of Cummins' facilities discharge untreated water to a third party. However, while the destination of discharge is tracked in the company's environmental management system, corporate level metrics for treatment type have not yet been established. As such, all of the water sent offsite for reuse or treatment is assumed not to have been treated prior to leaving the facility.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant but volume unknown

(9.2.9.6) Please explain

Some of Cummins' facilities use reverse osmosis to treat discharge for subsequent reuse onsite. Applications for discharge treated in this manner include non-potable water used to flush toilets and cooling towers associated with industrial processes.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:
☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

8

(9.3.3) % of facilities in direct operations that this represents

Select from:
☑ 1-25

(9.3.4) Please explain

Cummins conducted detailed watershed assessments of facilities determined to be at risk from water scarcity. Risk was primarily assessed using tools from WRI Aqueduct for assessing local water stress. Four river basins were identified as high risk for Cummins, partly due to current or anticipated water scarcity in the regions and partly because of the significance of Cummins operations there. Short and long-term risks were considered including the potential for operational disruptions and water price increases. Opportunities to invest in water conservation, develop contingency plans, engage with the community, and otherwise mitigate risk were identified as well. A fifth basin was subsequently added to this list due to Cummins' increased operational presence in the region. In addition, the definition of "facility" has been adjusted to align with the entity boundaries in Cummins' environmental management system, since this is the way that water data is collected and structured.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years

(9.3.4) Please explain

While Cummins has engaged with some of its suppliers to acquire information about water related risks, a comprehensive assessment has not been performed. [Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

Beijing All

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

China

☑ Other, please specify :Hai Ho

(9.3.1.8) Latitude

40.22066

(9.3.1.9) Longitude

116.231204

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

177.4

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

27.1

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

150.3

(9.3.1.21) Total water discharges at this facility (megaliters)

129.4

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

54.3

(9.3.1.26) Discharges to third party destinations

75.1

(9.3.1.27) Total water consumption at this facility (megaliters)

45.9

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The sites included within the boundary of the Beijing facility were identified as 'at risk' by a watershed risk assessment using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores. The Beijing facility neither discharges to fresh or brackish surface water bodies nor withdraws water from brackish surface water, groundwater or produced/entrained water. Withdrawals from brackish surface water, non-renewable groundwater, produced and entrained water, and discharges to brackish water were accordingly reported as zero. All of the water reported as withdrawn “from fresh surface water" was rainwater collected at the facility. Withdrawals from third-party sources are tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations are categorized as industrial and sanitary wastewater discharged to public/private treatment works or wastewater trucked/hauled offsite. Discharges to groundwater are tracked as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption is tracked separately rather than being calculated as the difference between withdrawal and discharge. Changes were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

Phaltan Megasite

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☑ Krishna

(9.3.1.8) Latitude

17.984451

(9.3.1.9) Longitude

74.436042

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

148.7

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0.4

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

148.3

(9.3.1.21) Total water discharges at this facility (megaliters)

49.4

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

0.9

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

38.7

(9.3.1.26) Discharges to third party destinations

9.8

(9.3.1.27) Total water consumption at this facility (megaliters)

44.8

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The sites included in the Phaltan facility grouping are considered a single megasite based on their proximity and managerial connections. They were identified as 'at risk' by a watershed risk assessment using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores. Water was not discharged to brackish surface water bodies and was not withdrawn from brackish surface water, fresh surface water, groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly reported as zero. Withdrawals from third-party sources are tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations are categorized as industrial and sanitary wastewater discharged to public/private treatment works or wastewater trucked/hauled offsite. Discharges to groundwater are tracked as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption is tracked separately in Cummins' environmental management system rather than being calculated as the difference between withdrawal and discharge. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 3

(9.3.1.1) Facility reference number

Select from:

☑ Facility 3

(9.3.1.2) Facility name (optional)

Kothrud Campus

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India
☑ Krishna

(9.3.1.8) Latitude

18.497208

(9.3.1.9) Longitude

73.807462

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

161.9

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

5.1

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

54.4

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

102.4

(9.3.1.21) Total water discharges at this facility (megaliters)

59.4

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ About the same

(9.3.1.23) Discharges to fresh surface water

1.7

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

26.4

(9.3.1.26) Discharges to third party destinations

31.2

(9.3.1.27) Total water consumption at this facility (megaliters)

26.5

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

The sites in Kothrud were grouped as a single facility based on their proximity and managerial connections. The campus was identified as 'at risk' by a watershed risk assessment using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores. Water was neither discharged to brackish surface water bodies nor withdrawn from brackish surface water, fresh surface water, non-renewable groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly reported as zero. Withdrawals from third-party sources were tracked as either water supplied from utilities or water supplied from other sources. Third party destinations were categorized as industrial/sanitary wastewater discharged to treatment works or wastewater trucked/hauled offsite. Discharges to groundwater were tracked as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption was tracked separately rather than being calculated as the difference between withdrawal and discharge. All of the water reported as withdrawn “from fresh surface water" was rainwater collected at the facility. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 4

(9.3.1.1) Facility reference number

Select from:

☑ Facility 4

(9.3.1.2) Facility name (optional)

San Luis Potosi All

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Mexico

☑ Panuco

(9.3.1.8) Latitude

22.093321

(9.3.1.9) Longitude

-100.895957

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

54

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

49.7

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

4.3

(9.3.1.21) Total water discharges at this facility (megaliters)

43.7

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

36.6

(9.3.1.26) Discharges to third party destinations

7

(9.3.1.27) Total water consumption at this facility (megaliters)

8

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

The sites in the San Luis Potosi area are considered as a single facility based on their proximity and managerial connections. They were identified as 'at risk' by a watershed risk assessment using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores. Water was neither discharged to brackish surface water bodies nor withdrawn from brackish surface water, fresh surface water, non-renewable groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly reported as zero. Withdrawals from third-party sources were tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations were categorized as industrial and sanitary wastewater discharged to public/private treatment works or wastewater trucked/hauled offsite. Discharges to groundwater were classified as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption was tracked separately in Cummins' environmental management system rather than being calculated as the difference between withdrawal and discharge. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 5

(9.3.1.1) Facility reference number

Select from:

☑ Facility 5

(9.3.1.2) Facility name (optional)

Guarulhos All

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil
☑ Paraiba Do Sul

(9.3.1.8) Latitude

-23.454558

(9.3.1.9) Longitude

-46.476503

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

43.3

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

43.3

(9.3.1.21) Total water discharges at this facility (megaliters)

19.7

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

19.7

(9.3.1.27) Total water consumption at this facility (megaliters)

19.4

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The sites in Guarulhos were identified as 'at risk' by a watershed risk assessment using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores. Water was neither discharged to brackish surface water bodies nor withdrawn from brackish surface water, groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly estimated as zero. All of the water reported as withdrawn "from fresh surface water" was rainwater collected at the facility. Withdrawals from third-party sources were tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations were categorized as industrial and sanitary wastewater discharged to public/private treatment works or wastewater trucked/hauled offsite. Discharges to groundwater were classified as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption was tracked separately in Cummins' environmental management system rather than being calculated as the difference between withdrawal and discharge. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 6

(9.3.1.1) Facility reference number

Select from:

☑ Facility 6

(9.3.1.2) Facility name (optional)

Cienega de Flores

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Mexico

☑ Bravo

(9.3.1.8) Latitude

25.885438

(9.3.1.9) Longitude

-100.23448

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

27.9

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

27.9

(9.3.1.21) Total water discharges at this facility (megaliters)

13.9

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

13.8

(9.3.1.27) Total water consumption at this facility (megaliters)

7

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

The Cummins facility in Cienega de Flores was identified as 'at risk' using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores. Water was neither discharged to brackish surface water bodies nor withdrawn from brackish surface water, fresh surface water, non-renewable groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly reported as zero. Withdrawals from third-party sources were tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations were categorized as industrial and sanitary wastewater discharged to public/private treatment works or wastewater trucked/hauled offsite. Discharges to groundwater were classified as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption was tracked separately in Cummins' environmental management system rather than being calculated as the difference between withdrawal and discharge. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 7

(9.3.1.1) Facility reference number

Select from:

☑ Facility 7

(9.3.1.2) Facility name (optional)

Monclova

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Mexico
☑ Bravo

(9.3.1.8) Latitude

26.941295

(9.3.1.9) Longitude

-101.464273

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

121.4

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

121.4

(9.3.1.21) Total water discharges at this facility (megaliters)

4.5

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

4.5

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

48.5

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The Cummins-owned facility in Monclova was identified as 'at risk' using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores and based on its environmental impact. Water was neither discharged to brackish surface water bodies nor withdrawn from brackish surface water, fresh surface water, non-renewable groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly reported as zero. Withdrawals from third-party sources were tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations were categorized as industrial and sanitary wastewater discharged to public/private treatment works or wastewater trucked/hauled offsite. Discharges to groundwater were classified as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption was tracked separately in Cummins' environmental management system rather than being calculated as the difference between withdrawal and discharge. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 8

(9.3.1.1) Facility reference number

Select from:

☑ Facility 8

(9.3.1.2) Facility name (optional)

Juarez All

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Mexico

☑ Bravo

(9.3.1.8) Latitude

31.676379

(9.3.1.9) Longitude

-106.345985

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

70.2

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

70.2

(9.3.1.21) Total water discharges at this facility (megaliters)

14.1

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0.2

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

1.4

(9.3.1.26) Discharges to third party destinations

12.5

(9.3.1.27) Total water consumption at this facility (megaliters)

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

The four sites located in and close to Juarez were grouped as a single facility given their proximity and operational linkages. They were identified as 'at risk' using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores. Water was neither discharged to brackish surface water bodies nor withdrawn from brackish surface water, fresh surface water, non-renewable groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly reported as zero. Withdrawals from third-party sources were tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations were categorized as industrial and sanitary wastewater discharged to public/private treatment works or wastewater trucked/hauled offsite. Discharges to groundwater were classified as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption was tracked separately in Cummins' environmental management system rather than being calculated as the difference between withdrawal and discharge. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

"Apex used the following reference standard to conduct the verification: 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. 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."

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

"Apex used the following reference standard to conduct the verification: 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. 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."

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

Cummins currently does not collect data at the corporate level for this aspect.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

Cummins currently does not have a third party verify data collected for this aspect.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:
☑ Not verified

(9.3.2.3) Please explain

Cummins currently does not have a third party verify data collected for this aspect.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:
☑ Not verified

(9.3.2.3) Please explain

Cummins currently does not collect data at the corporate level for this aspect.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:
☑ Not verified

(9.3.2.3) Please explain

Cummins currently does not collect data at the corporate level for this aspect.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

Cummins currently does not have a third party verify data collected for this aspect.
[Fixed row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

33813000000

(9.5.2) Total water withdrawal efficiency

8960409.16

(9.5.3) Anticipated forward trend

Recent acquisitions have added to the facilities within Cummins reporting boundary, increasing both water withdrawals and revenue. Significant opportunities to reduce the withdrawal and improve the management of water at these sites are being identified, even as work continues to implement the 2030 goal at legacy facilities. We anticipate that the revenue-based intensity of Cummins' operations will be lowered over the coming years as we take advantage of these opportunities.
[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: ☑ Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☑ Candidate List of Substances of Very High Concern for Authorisation above 0.1% by weight (EU Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☑ Less than 10%

(9.13.1.3) Please explain

Some bearings and bushings, ECMs, Sensors, Actuators, Hoses, gaskets, seals and other small parts contain REACH SVHCs like Lead, DEHP etc.

Row 2

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☑ Candidate List of Substances of Very High Concern (UK Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☑ Less than 10%

(9.13.1.3) Please explain

Some bearings and bushings, ECMs, Sensors, Actuators, Hoses, gaskets, seals and other small parts contain REACH SVHCs like Lead, DEHP etc.
[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☑ No, and we do not plan to address this within the next two years

(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

☑ Judged to be unimportant, explanation provided

(9.14.4) Please explain

Cummins expects all facilities to be efficient in their use of water and teaches through the Environmental Champion program to manage using a hierarchical approach to drive towards elimination of use if possible.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

☑ No, and we do not plan to within the next two years

(9.15.1.2) Please explain

CMI meets or exceeds regulatory guidelines for discharge of wastewater and prohibits industrial wastewater direct discharge to a water body. CMI has stormwater and pollution prevention guidelines to prevent water pollution.

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

☑ Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

☑ Yes

Other

(9.15.1.1) Target set in this category

Select from:

☑ Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☑ Target 1

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water consumption

☑ Reduction in total water consumption

(9.15.2.4) Date target was set

06/21/2019

(9.15.2.5) End date of base year

12/31/2018

(9.15.2.6) Base year figure

1177874390

(9.15.2.7) End date of target year

12/31/2030

(9.15.2.8) Target year figure

824512073

(9.15.2.9) Reporting year figure

996892763

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

51

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Other, please specify :Cummins' target to reduce water withdrawals by 30% between 2018 and 2030 was chosen based on scientific evidence suggesting a 40% deficit in global water resources by 2040. A 30% absolute reduction in ops coupled with region neutrality exceeds 40%.

(9.15.2.13) Explain target coverage and identify any exclusions

The target covers all facilities within Cummins reporting scope, which aligns with the operational control criterion used for the greenhouse gas inventory. In alignment with the protocol, the baseline and target year totals are revised for structural changes such as acquisitions and divestments as well as significant methodological changes and data corrections.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

Cummins is working to reach its 2030 target through efforts such as: • Eliminating water use where possible • Aggressive preventative maintenance programs to fix leaks and optimize processes • Embracing "xeriscape" landscapes • Replacing older product engineering test cells with regenerative dynamometers, which use less water and recover energy • Optimizing test cycle times, which reduces water and energy • Moving from hot testing, which requires the engine to start up, to cold or offline testing In addition to reducing water consumption, initiatives aimed at achieving the goal also encompass water reuse projects. The company has established guidelines for using treated wastewater whenever possible for non-potable purposes and utilizing fresh water for processes only after all other conservation options have been fully explored.

(9.15.2.16) Further details of target

In 2024, the company's water use was approximately 997 million gallons, a 15.4% reduction from the 2030 goal's baseline year of 2018. Cummins used about 1,178 million gallons of water in 2018 (adjusted for subsequent acquisitions and divestments), so a 30% reduction means reaching a withdrawal target of 825 million gallons annually by 2030.

Row 2

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Country/area/region

(9.15.2.3) Category of target & Quantitative metric

Community engagement

☑ Other community engagement, please specify :Produce net water benefits that exceed Cummins' annual water use in all Cummins regions

(9.15.2.4) Date target was set

06/21/2020

(9.15.2.5) End date of base year

12/31/2018

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/31/2030

(9.15.2.8) Target year figure

7

(9.15.2.9) Reporting year figure

4

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

57

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Water Resilience Coalition

(9.15.2.13) Explain target coverage and identify any exclusions

This target covers all regions and sites. The target is to be neutral in all regions where we operate. (Restore or replenish equal to or more water than we withdraw in each region)

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

Cummins Water Works partners with leading experts and nonprofit organizations, such as The Nature Conservancy, Water.org and WaterAid, that are focused on analyzing, prioritizing and implementing high-impact water projects in major water-stressed regions around the world.

(9.15.2.16) Further details of target

Since the program's 2021 launch, it has helped more than 6.3 million people and contributed to over 8.7 billion gallons of water benefits across Cummins' communities. 1.8 billion gallons of these benefits were generated in 2024, significantly surpassing the company's global water consumption of 997 million gallons. [Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☑ Yes

(10.1.2) Target type and metric

Plastic packaging

☑ Eliminate single-use plastic packaging

☑ Increase the proportion of plastic packaging that is reusable

End-of-life management

☑ Increase the proportion of recyclable plastic waste that we collect, sort, and recycle

(10.1.3) Please explain

As part of our waste reduction goal and strategy we have a specific focus in our goal language to "Minimize single-use plastics in Cummins' facilities and operations". Our focus on plastic packaging is integrated into our waste reduction goal as we move from expendable packaging to returnable. For progress updates, please refer to the 2024-25 Cummins Sustainability progress Report.
[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

N/A

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

We do produce parts with plastic components, these include oil pans, valve covers, wiring connectors and oil fill caps as examples.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

At this time this includes data related to Cummins owned returnable assets only.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

N/A

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

Plastic is used to package a number of our products.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

N/A

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

N/A

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

N/A

Other activities not specified

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

N/A
[Fixed row]

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

Durable goods and durable components sold

(10.4.1) Total weight during the reporting year (Metric tons)

0

(10.4.2) Raw material content percentages available to report

Select all that apply

☑ None

(10.4.7) Please explain

At this time, Cummins does not have the mass data requested at scale for all plastic components within goods sold. Currently, we track sourcing spend for plastic parts; therefore, any mass value would need to be estimated rather than directly measured. As part of our environmental sustainability strategy, Cummins has set a 2030 goal to create a circular life-cycle plans for new products capable of 90% material circularity. One of the intended outcomes of this goal is the ability to systematically capture and manage part-level mass data, which will in turn enable more accurate reporting of plastics used in our products.

Durable goods and durable components used

(10.4.1) Total weight during the reporting year (Metric tons)

2658.53

(10.4.2) Raw material content percentages available to report

Select all that apply

☑ None

(10.4.7) Please explain

At this time, our reporting for durable goods and durable components includes only the weight of Cummins-owned returnable packaging assets purchased in North America. 2658.53 MT of durable plastic is equivalent to over 350,000 returnable totes and hand held containers that are now in circulation and tracked in the region. We have not reported on raw material content percentages, as these figures have not yet been third-party verified or evidenced by suppliers.
[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

Plastic packaging used

(10.5.1) Total weight during the reporting year (Metric tons)

2658.53

(10.5.2) Raw material content percentages available to report

Select all that apply

☑ None

(10.5.7) Please explain

At this time, this data just reflects the weight of Cummins-owned returnable packaging assets purchased in North America. At present, Cummins does not have visibility into the weight of single use plastic packaging sourced and used to package our products globally. While purchasing data is available (cost and quantity), this information has not yet been systematically converted into weight-based metrics. Work is underway to improve visibility and data tracking of all inbound and outbound packaging specifications through Cummins' packaging data management system to capture vital packaging information, including material type and weight. As this system expands, it will enable more accurate reporting of plastic packaging used across all regions.
[Fixed row]

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

Plastic packaging used

(10.5.1.1) Percentages available to report for circularity potential

Select all that apply

☑ None

(10.5.1.5) Please explain

At this time we do not have the data available to report on this. Focused efforts are underway to increase reuse of our packaging assets with the implementation of returnable programs
[Fixed row]

(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.

Production of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

0

(10.6.2) End-of-life management pathways available to report

Select all that apply

☑ Recycling

(10.6.4) % recycling

0

(10.6.12) Please explain

We do not produce plastic

Commercialization of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

0

(10.6.2) End-of-life management pathways available to report

Select all that apply

☑ Recycling

(10.6.4) % recycling

0

(10.6.12) Please explain

At this time, Cummins does not track the management of plastic waste that is commercialized through our product components or product packaging once these products are in use by customers.

Usage of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

5074

(10.6.2) End-of-life management pathways available to report

Select all that apply

☑ Recycling

(10.6.4) % recycling

100

(10.6.12) Please explain

At this time, our facilities report only on plastic waste that is segregated and sent for recycling. We do not yet have visibility or sufficient data granularity to quantify plastic waste managed through other disposal methods, as these materials are currently removed within mixed waste streams.
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Actions taken in the reporting period to progress your biodiversity-related commitments
	Select from: ☑ No, and we do not plan to undertake any biodiversity-related actions

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: ☑ No

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Waste data

☑ Other data point in module 7, please specify :Scope 1, 2 and 3 emissions as stated in assurance statement available at https://www.cummins.com/company/esg/sustainability-progress-reports/archive

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

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 Cummins' Sustainability Progress Reports Document Library on Cummins.com.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

2024-combined-assurance-statements-june-2025.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water withdrawals– total volumes

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

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 Cummins' Sustainability Progress Reports Document Library on Cummins.com.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

2024-combined-assurance-statements-june-2025.pdf
[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Executive Director - Technical & Environmental Systems

(13.3.2) Corresponding job category

Select from:
☑ Environment/Sustainability manager
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:
☑ No