



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Cummins, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Cummins, Inc. (Cummins) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Cummins. Cummins is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide
- Exclusions: None

Types of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

- **Scope 1:** 269,312 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 464,657 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 342,842 metric tons of CO₂ equivalent
- **Scope 3:**
 - Purchased Goods & Services: 4,325,000 metric tons of CO₂ equivalent
 - Capital Goods: 348,000 metric tons of CO₂ equivalent
 - Fuel- and Energy-Related Activities: 167,600 metric tons of CO₂ equivalent
 - Upstream Transportation and Distribution: 1,027,000 metric tons of CO₂ equivalent
 - Waste Generated in Operations: 12,400 metric tons of CO₂ equivalent
 - Business Travel (air travel and rental cars): 7,100 metric tons of CO₂ equivalent
 - Employee Commuting: 80,000 metric tons of CO₂ equivalent
 - Upstream Leased Assets: 19,000 metric tons of CO₂ equivalent
 - Downstream Transportation and Distribution: 1,027,000 metric tons of CO₂ equivalent
 - Processing of Sold Products: 2,300 metric tons of CO₂ equivalent
 - Use of Sold Products: 1,162,800,000 metric tons of CO₂ equivalent
 - End-of-Life Treatment of Sold Products: 60,000 metric tons of CO₂ equivalent
 - Downstream Leased Assets: 50,000 metric tons of CO₂ equivalent



Investments: 42,500 metric tons of CO₂ equivalent

Data and information supporting the Scope 1 and Scope 2 GHG emissions assertion were in most cases historical in nature, but in some cases estimated.

Data and information supporting the Scope 3 GHG emissions assertion were in many cases estimated rather than historical in nature.

Period covered by GHG emissions verification:

- January 1, 2021 to December 31, 2021

Criteria against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol, Corporate Accounting and Reporting Standard, Revised Edition (Scope 1 and 2) and the GHG Protocol Scope 2 Guidance, an amendment to the GHG Protocol Corporate Standard.
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

Reference Standard:

- ISO 14064-3 Second Edition 2019-04: Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above emission scopes.
- Qualifications - Scope 3 emissions from Downstream Transportation and Distribution were estimated by assuming these emissions were the same as calculated Scope 3 emissions from Upstream Transportation and Distribution. As such, actual Downstream Transportation and Distribution emissions may vary greater than 5% from the above value reported by Cummins.

GHG Verification Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of Cummins and their consultant;
- Site visit to the Columbus Engine Plant;
- Review of documentary evidence produced by Cummins;
- Review of Cummins data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and,
- Audit of samples of data used by Cummins to determine GHG emissions.



Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that Cummins has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Statement of independence, impartiality and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Cummins, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

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

David Reilly, Lead Verifier
Senior Project Manager
Apex Companies, LLC.
Santa Ana, California

A handwritten signature in blue ink, appearing to read 'Mary E. Armstrong-Friberg'.

Mary E. Armstrong-Friberg, Technical Reviewer
Senior Project Manager
Apex Companies, LLC.
Cleveland, Ohio

July 13, 2022

This verification opinion declaration, including the opinion expressed herein, is provided to Cummins and is solely for the benefit of Cummins in accordance with the terms of our agreement. We consent to the release of this declaration by you to the CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this declaration.