



**ASSURANCE STATEMENT
WASTE DATA**

To: The Stakeholders of Cummins, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent assurance of the waste data reported by Cummins, Inc. (Cummins) for the period indicated below. This assurance statement applies to the related information included within the scope of work described below.

The determination of the waste quantities is the sole responsibility of Cummins. Cummins is responsible for the preparation and fair presentation of the waste quantities. Apex's sole responsibility was to provide independent assurance on the accuracy of the waste quantities 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 waste quantities reported based on the assurance. Assurance activities applied in a limited level of assurance are less extensive in nature, timing and extent than in a reasonable level of assurance.

Boundaries of the reporting company waste activities covered by the assurance:

- Operational Control
- Worldwide

Waste Data Reported

2021 Reported Waste Data Primary Indicators	Metric Tons
Total Waste Generated	224,360
Total Waste Disposed - includes total landfilled waste and incinerated waste without energy recovery	14,586
Total Waste Recycled	209,773
US Process Hazardous Waste (included in above totals)	101
Non-US Process Hazardous Waste (included in above totals)	6,745
Total Hazardous Waste	6,846
Recycled Waste Categories	
Aluminum	1,017
Cardboard	22,230
Composted Waste	2,498
Copper & Brass	444
E Waste	220
Batteries	692
Garbage, Process Derived & Hazardous Waste (Burned for Energy Recovery)	15,536
Hazardous Waste (Recycled)	1,924



Recycled Waste Categories (continued)	Metric Tons
Iron & Steel	104,700
Liquid Waste [Used Oils, Paints, Solvents etc.]	14,304
Other Process Derived Waste (Recycled)	5,638
Paper	1,322
Plastic	4,670
Wood	34,579

Data and information supporting the reported waste data were in some cases estimated rather than historical in nature.

Period covered by Waste Assurance:

- January 1, 2021 to December 31, 2021

Reporting Criteria

- Internal Cummins reporting methodology.

Reference Standard:

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.

Level of Assurance and Qualifications

- Limited
- This assurance used a materiality threshold of 5% for aggregate errors in sampled data for the above primary indicators.

This assurance engagement relied on a risk based selected sample of waste and recycling data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other measurement arrangements employed at site and corporate level, not addressed as part of this assurance. This independent assurance engagement and statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Assurance Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of Cummins;
- 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 waste and recycling volumes; and,
- Audit of samples of data from Cummins Operations used to determine waste and recycling volumes.



Assurance Opinion:

Based on the process and procedures conducted, there is no evidence that the waste and recycling quantities reported above:

- is not a fair representation of the waste and recycling data and information.

It is our opinion that Cummins has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of its waste and recycling totals for the stated period and boundaries.

Statement of independence, integrity 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 assurance team has a business relationship with Cummins, its Directors or Managers beyond that required of this assignment. We conducted this assurance 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 assurance 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 assurance of sustainability data.

Attestation:

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

David Reilly, Lead Assuror
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 assurance statement, 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 statement by you for public disclosure, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.