



# Code of Business Conduct

**ETHICS DRIVEN – EVERY TIME**



# I am Cummins.

I know what my company stands for. I am ready to carry out its mission of returning value to our customers, shareholders and communities—and to be a good steward of the environment along the way. I bring my own unique perspective to work every day, as do thousands of my colleagues around the world. Together we create a rich diversity of cultures and views. I understand my company's vision includes all the communities we serve around the globe, not just my own. And I believe my success will contribute to the success of everyone we serve, everywhere.

**I am Cummins. You can depend on me.**

**Ethics Help Line 1-800-671-9600**

**[ethics.cummins.com](http://ethics.cummins.com)**

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**On the cover** (clockwise from top left): Remanufacturing of engines and parts provides customers with a high-quality, sustainable option that’s good for the environment and good for their bottom line; Students from the Cummins College of Engineering for Women show the off-road vehicle they race in the Baja Society of Automotive Engineers (SAE) India competition; Production on the Heavy-Duty G Series platform in China; Cummins Chairman and Chief Executive Officer Tom Linebarger participates at the Cummins China Townhall.



# A note from the Chairman

Customers, employees, shareholders and communities have depended on Cummins to do the right thing for almost 100 years.

Our Company's strong ethical reputation and business success have been built on doing what is right and doing what we say we will do. That is why integrity is one of our Company's core values.

I am deeply honored to have the opportunity to lead a company that puts company values at the center of who we are and how we operate every day.

Our Code of Business Conduct forms the backbone of our commitment to ethical behavior. This document serves as a values-based compass that guides me, our leaders and every single one of our employees in the decisions we make and the actions we take every day.



The 10 Ethical Principles that make up our Code explain how we should conduct ourselves, how we should treat others and how we should do business. It also includes references to relevant policies, provides examples and includes questions and answers to help clarify our expectations. Perhaps most importantly, it points out where you can turn for help when you have questions or concerns.

We operate in a complex and ever-changing world where new laws and regulations that impact us are introduced almost every day. My leadership team and I want you to raise issues and ask questions when something doesn't seem quite right or when you don't know what

to do. At Cummins, you are empowered and expected to do the right thing and to ask for help when the right thing is not so clear.

No one knows exactly how to respond or react to every situation. We have a variety of ways for you to ask for help. You can talk to your manager, Human Resources, Ethics and Compliance or the Legal Function. You can also get help or report concerns at [ethics.cummins.com](https://ethics.cummins.com) or by calling the Cummins Ethics Help Line. In the United States and Canada, you can reach the Help Line at 1-800-671-9600. The phone numbers for other countries are available at [ethics.cummins.com](https://ethics.cummins.com). Wherever possible, we allow you to report matters anonymously if you wish.

Asking questions or reporting concerns is precisely what the leadership team and I want you to do. You should know that we will protect you from being retaliated against when you raise a concern in good faith. Our ethical culture only works when we protect our people who have raised concerns.

I also want you to know that we take violations of the Code very seriously. We will act swiftly and appropriately to hold those who have violated our Code accountable for their actions.

Standing by our Code can be a challenge. It may mean losing a piece of business or telling potential customers that we cannot sell to them this time. It will undoubtedly mean working in teams of talented people who have different backgrounds and viewpoints and resolving disagreements with openness and honesty to arrive at innovative solutions for our customers.

Remember, our values are who we are and who our customers, employees, shareholders and communities have come to know and depend on.

Please help me uphold our Company's reputation and brand promise.



**Tom Linebarger**

Chairman and Chief Executive Officer  
Cummins Inc.

# Vision

**Making people's lives better by unleashing the Power of Cummins**

# Mission

**We unleash the Power of Cummins by**

- Motivating people to act like owners working together.
- Exceeding customer expectations by always being first to market with the best products.
- Partnering with our customers to make sure they succeed.
- Demanding that everything we do leads to a cleaner, healthier, safer environment.
- Creating wealth for all stakeholders.

# Values

## **Integrity**

- We strive to do what is right and we do what we say we will do

## **Innovation**

- Apply the creative ingenuity necessary to make us better, faster, first

## **Delivering Superior Results**

- Exceed expectations, consistently

## **Corporate Responsibility**

- Serve and improve the communities in which we live

## **Diversity**

- Embrace the diverse perspectives of all people and honor both with dignity and respect

## **Global Involvement**

- Seek a world view and act without boundaries

# Our 10 Ethical Principles

- 1** We will follow the law everywhere.

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- 2** We will embrace diverse perspectives and backgrounds, and treat all people with dignity and respect.

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- 3** We will compete fairly and honestly.

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- 4** We will avoid conflicts of interest.

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- 5** We will demand that everything we do leads to a cleaner, healthier and safer environment.

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- 6** We will protect our technology, our information and our intellectual property.

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- 7** We will demand that our financial records are accurate and that our reporting processes are clear and understandable.

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- 8** We will strive to improve our communities.

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- 9** We will communicate honestly and with integrity.

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- 10** We will create a culture where all employees take responsibility for ethical behavior.

# We will follow the law everywhere.

Cummins is a global company and we work in a very complex legal environment. But our principle is clear in this area: We will follow the law — *everywhere*.

It is not unusual for Cummins employees to encounter laws that are confusing if not contradictory. Even when we're operating in one country, another country's regulations may govern our actions. Sometimes, our competitors don't seem to be playing by the same rules we are following.

But the ramifications of ignoring a law we find inconvenient or even illogical can be catastrophic and not just for Cummins but for individuals, too. Loss of employment, fines, even imprisonment can all be the result of breaking a law, no matter what the intent.

In such an environment, it is critical to take advantage of the resources available through the Cummins Legal Function. It is Legal's job to know the applicable laws and steer you away from trouble. If you do not know which lawyer you should contact, send an email to [law.department@cummins.com](mailto:law.department@cummins.com) with your question and you will be contacted by the appropriate member of Legal.

## Cummins is a global company

- More than half of our employees live outside the United States.
- Cummins customers are located in approximately 190 countries and territories.
- We have hundreds of CMI facilities in over 50 countries.





**Q** Some laws in my country make it difficult to get all the business that is out there. I don't believe our competitors are playing by the same rules. If they aren't following the rules, why should we?

**A** Our Code and our values are not affected by the actions of others. We must always follow the law and our Code, even if it means losing business.

**Q** I have found out that a new customer's business also includes some sales into a prohibited country. Should I be concerned?

**A** Yes. Diversion of Cummins product to a sanctioned country can have significant potential penalties and can limit our ability to provide warranty or other service. You should reach out to the Legal Function for guidance.

**Q** I know through my job that Cummins is going to have a stronger quarter and that sales are going to exceed our expectations. Can I tell my brother to buy Cummins stock before we release our earnings to the public?

**A** No, using inside information to benefit yourself or others is never the right thing to do. Moreover, it is illegal. You could be placing the Company and yourself at risk of liability or criminal prosecution.

## Doing business through joint ventures

- Cummins has joint ventures around the world where we have partnered with companies who share our values.
- If Cummins does not control or manage the entity, we take steps to ensure that these entities follow the law and adopt a Code of Conduct that is aligned with ours.
- Cummins employees often serve on the boards of these entities or may be assigned to work at these joint ventures.
- All Cummins employees must ensure that all of our entities, including joint ventures, are following the law and our commitment to ethical behavior.

### Significant Underlying Policies

Export Control Policy: CORP 00-04-00-00

Anti-Bribery and Prohibited Payments Policy: CORP 00-04-01-00

Fair Competition and Trade Practices Policy: CORP-00-11-01-00

Trading in Cummins Securities Policy: CORP-00-11-00-00

# We will embrace diverse perspectives and backgrounds, and treat all people with dignity and respect.

At Cummins, we strive to be inclusive and ensure that employees and other stakeholders are always treated with dignity and respect. We are stronger because of the diversity of our employees. As a global company, we need a work environment that is welcoming and allows employees to best use their unique talents and diverse perspectives so ideas and innovation can flourish.

We strictly forbid discrimination, harassment and retaliation and strive to provide equal opportunity and fair treatment for all. Cummins prohibits discrimination or harassment based on an individual's race, color, religion, gender, gender identity and/or expression, national

origin, disability, union affiliation, sexual orientation, age, veteran status, citizenship or other status protected by applicable law.

We support human rights around the world, and will comply with all applicable laws regarding the treatment of our employees and other stakeholders. We will not tolerate child or forced labor anywhere and we will not do business with any company that does. We respect employees' freedom of association, right to bargain collectively and all other workplace rights.

Our commitment to fair treatment also extends to our joint ventures, suppliers and other partners. We will insist our suppliers and partners treat their stakeholders in a way that is consistent with our values through our Supplier Code of Conduct.



Cummins received a perfect score for an 11th consecutive year in the 2016 Corporate Equality Index awarded by the Human Rights Campaign.

The group is the largest U.S. civil rights organization for lesbian, gay, bisexual and transgender (LGBT) employees.



Cummins was named one of the Top 50 Companies for Diversity by DiversityInc magazine for a tenth consecutive year in 2016. Cummins ranked 19th on the magazine's list.

“Character, ability and intelligence are not concentrated in one sex over the other, nor in persons with certain accents or in certain races or in persons holding degrees from universities over the others. When we indulge ourselves in such irrational prejudices we damage ourselves most of all, and ultimately assure ourselves of failure in competition with those more open and less biased.”

**J. Irwin Miller (1909–2004)**  
Former CEO, Cummins Inc



**Q** I feel that my supervisor is discriminating against certain members of our organization but I'm afraid to say anything for fear of losing my job. What should I do?

**A** Cummins does not tolerate discrimination and encourages employees to speak out with their concerns. You have multiple avenues to raise your concerns. You may contact Human Resources or the Director of Ethics Investigations.

In addition, you may also report concerns online by typing [ethics.cummins.com](https://ethics.cummins.com) on your Internet browser or by calling the Ethics Helpline. The Ethics Helpline phone numbers are available on [ethics.cummins.com](https://ethics.cummins.com). You have the option to remain anonymous where it is legal to do so.

**Cummins does not tolerate retaliation and no action will be taken against you because you reported a concern in good faith.**

**Q** I heard an allegation that one of our major suppliers is in violation of the labor laws in its country. Is this something Cummins should look into?

**A** Yes. Cummins has a Supplier Code of Conduct that sets forth our expectations for suppliers. You should report the information to your business leader, the Purchasing Department or the Legal Function so that Cummins can investigate the matter and take appropriate action.

**Significant Underlying Policies**

Treatment of Each Other at Work Policy: CORP-00-05-01-00  
Equal Employment Opportunity and Affirmative Action Policy: CORP-00-05-04-00  
Supplier Code of Conduct  
Business Case for Diversity

# 3 We will compete fairly and honestly.

Our goals in the global marketplace are to win business and provide value to our stakeholders. We compete aggressively but always play within the rules. Whether dealing with competitors, suppliers, governments or business partners, the mandate is the same: We compete fairly and honestly.

Our employees should not take any action in the pursuit of business that they would not be comfortable reading about on the front page

of the local newspaper or explaining to our senior management. Likewise, we must take responsibility for the actions of the third parties operating on our behalf and must work to hold them to the same standards as our employees.

Although we operate in many different places with different cultures and legal systems, there are no exceptions to our commitment to compete fairly and honestly at all times.

## Competition guidelines

- We get business because our products, services and people are the best.
- We do not use the confidential information of others to gain an improper advantage.
- We do not mislead others or compromise our integrity to gain an advantage.
- We do not bribe anyone for any reason.



**Q** Someone sent me a copy of our largest competitor's confidential internal pricing sheet. This could be very helpful to us. Can I use this information?

**A** No. If the information is confidential, doing so is unethical and could expose you and the Company to risk under antitrust or fair competition laws. Contact the Cummins Legal Function immediately so the information can be destroyed or returned to its owner.

**Q** In my region, it is customary to provide our customers, including government officials, with expensive gifts to help maintain a good relationship. If it is necessary to do business, don't we have to do it?

**A** No. We do not make improper payments of any kind to influence our customers, suppliers or partners. Making such payments — which include gifts — may subject you and Cummins to large penalties, criminal prosecution and the loss of business. Before

giving or authorizing any gift or gratuity, please consult the appropriate Cummins policy or contact the Cummins Ethics and Compliance or Legal Functions.

**Q** In my region we often hire third parties to sell our products or interact with the government on our behalf. Does this pose any risks for Cummins?

**A** Yes it does. If our third party, such as a sales agent or a dealer, engages in unethical or illegal behavior, Cummins could be held responsible legally and financially. We must always ensure that we research any third parties before we hire them, inform them of our ethical and legal expectations, and make sure we have a proper contract with them that outlines our expectations. For more information, please send an email to [ethicsandcompliance@cummins.com](mailto:ethicsandcompliance@cummins.com).

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**Significant Underlying Policies**

Fair Competition and Trade Practices Policy: CORP-00-11-01-00

Anti-Bribery and Prohibited Payments Policy: CORP 00-04-01-00

Conflicts of Interest in Business Relationships Policy: CORP-00-11-04-00



# 4 We will avoid conflicts of interest.

There are times when an employee may have a personal interest that could conflict with the interests of the Company. As employees, we must focus on what is best for our stakeholders and manage potential conflicts so that our personal interests do not interfere with our business dealings.

Employees cannot have improper relationships with suppliers or other third parties and must be vigilant in ensuring that personal or family relationships do not pose even an appearance of a potential conflict of interest.

Employees also cannot accept favors, gifts or other gratuities from suppliers or consumers in exchange for securing business or other favorable treatment. Always contact Legal or Ethics and Compliance if you have any questions about any potential conflict of interest.

**In 2016, Cummins was named one of the World's Most Ethical Companies by the Ethisphere Institute. The institute evaluates companies' commitment to ethical leadership, compliance practices and corporate responsibility. It was the ninth consecutive year Cummins received the honor.**



## Personal relationships at work

- There are times when a personal relationship among employees can cause problems or perceptions of favoritism and unfair treatment, such as when employees begin dating or when a family member works in the same organization as another family member.
- Our Treatment of Each Other at Work Policy provides clear guidance on when these types of relationships must be disclosed and how the Company will resolve them. To read this policy, go to the Ethics and Compliance page on Cummins Connect and click on the button for *Compliance Policies*.

**Q** My sister is the co-owner of a business that is bidding to be a Cummins supplier. What should I do?

**A** You should immediately disclose the relationship to your supervisor and whoever is in charge of the bidding process. If your sister's company is bidding for business, it is critical that you play no role in the selection of the supplier.

**Q** I am new to Cummins and I own a consulting business that I have had for several years. Do I need to tell anyone at Cummins about this?

**A** Yes, we have a policy to make sure that any outside employment does not cause a conflict with your duties at Cummins. Please contact your supervisor or Human Resources for more information. You can find the "Outside Employment of Cummins Professional Employees Policy" by going to the Ethics and Compliance page on Cummins Connect and clicking on the button for "Compliance Policies."

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### Significant Underlying Policies

Conflicts of Interest in Business Relationships Policy: CORP-00-11-04-00

Global Travel and Entertainment Policy: CORP-05-11-00-00

Outside Employment of Cummins Professional Employees Policy: CORP-00-05-02-00

Purchasing Policy: CORP-00-02-00-00



## We will demand that everything we do leads to a cleaner, healthier and safer environment.

As our global reach grows, so does our responsibility to ensure our actions around the world reflect a commitment to the environment and to the safety and well-being of our employees. To meet that commitment:

- We will ensure that Cummins employees everywhere have clean and safe workplaces.
- We will follow all laws and regulations regarding safety; in fact, the Company has established common global procedures and standards that often exceed regulations.
- We will address our largest environmental opportunities while being transparent in our efforts to reduce our carbon footprint and use fewer natural resources.
- We will minimize the environmental impact to our communities through comprehensive management of water, waste, and energy and preventing pollution from our facilities and operations.
- We will use our technical capabilities to design and produce safe, clean, and efficient products and deliver them to the market.
- We will continue to engage public stakeholders and governments to ensure clear, tough, and enforceable environmental laws and regulations.

## Product safety and prohibited substances

Product safety is a top priority at Cummins and critical to our success. For more information, please see the Product Safety Policy.

Certain substances such as asbestos, cadmium and mercury can never be used in Cummins products. These rules apply to all Cummins entities and all direct

or indirect suppliers around the world. For more information including a list of prohibited substances, please see the Prohibited Substances Policy.

**Q** I work in a Cummins manufacturing facility. What can I do to contribute to the Company's environmental goals?

**A** Everyone can help reduce Cummins' environmental impact by conserving resources such as water and electricity whenever possible and eliminating and reducing waste. Several manufacturing facilities, for example, have set a goal of sending zero waste to landfills.

**Q** How is Cummins working to improve safety at its facilities?

**A** All employees must work together to ensure everyone has a healthy and safe work environment:

Leaders must hold the organization to the highest workplace health and safety standards by establishing an environment where employees look after each other's safety around the theme "Injury and Illness Free Living – It's our Responsibility."

Everyone must follow safe work practices and create a healthy and safe environment at all times.

**Q** I recently observed a failure during a test of a new product in development. What can I do if I am concerned that this is a potential product safety issue?

**A** Talk to your manager or your Business Unit Product Safety Leader, who can make sure that the correct process is followed to assess the potential issue. If you feel a product safety issue is not being addressed, you may also contact Legal or report your concerns at [ethics.cummins.com](https://ethics.cummins.com).

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### Significant Underlying Policies

Prohibited Substances Policy: CORP-00-08-01-00

Corporate Health, Safety and Environment Policy: CORP-00-08-00-00

Security Awareness Policy: CORP-25-00-02-00

Corporate Product Safety Policy: CORP-00-07-08-00



# We will protect our technology, our information and our intellectual property.

Our technology and knowledge give Cummins a competitive edge. We must maintain this edge by protecting proprietary information and maximizing its value to our stakeholders. All Cummins employees are responsible for safeguarding the Company's confidential information and intellectual assets by adhering to our Classification and Protection of Data Policy.

We monitor our information systems and employees should not attempt to access Company information beyond the scope of their work duties. Confidential information should not be stored in non-Cummins locations, such as personal email servers or an employee's private electronic device, without proper approval.

We must use our information, innovations and resources wisely and in the best interest of all of our stakeholders. Our computers and our other resources are to be used for Company business and we must follow all rules regarding their proper usage.

We also must make sure that Company documents are properly maintained or disposed of under our document management policy. Documents related to pending litigation or government investigations must not be destroyed.

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#### Significant Underlying Policies

Information Protection Policy: CORP-10-01-00-00  
Protection of Cummins Proprietary Interests Policy: CORP-01-02-00-00  
Classification and Protection of Data Policy: CORP-00-24-00-00  
Company Owned Business Resources Usage Policy: CORP-10-01-06-00  
Document Management Program Policy: CORP-07-11-01-00  
Data Privacy Policy: CORP-11-11-00-00





Cummins employs a high-tech workforce. Nearly a quarter of the Company's employees have degrees in engineering, information technology or a science-related field.

**Q** Can I use a USB drive to store the engineering standards I use for everyday project work?

**A** USB drives, portable hard drives or other storage devices should be used as little as possible. Cummins network drives or encrypted laptop hard drives are the appropriate locations for storage. If your management approves the use of USB devices, the employee is still responsible for handling the data according to the Classification and Protection of Data Policy.

Cummins is committed to protecting the privacy and data of our employees and customers. We must ensure when collecting or transferring personal data that we follow the local law, our Data Privacy Policy, and Company security requirements. Additionally, we must hold our vendors to the same standards when they handle personal data of our employees and customers.

**Q** How can I help the Company protect its ideas and information?

**A** There are many ways you can help. For example, treat any confidential records or information with extreme care. Do not leave Company electronic devices unattended for any period of time, especially in a vehicle or during travel. Avoid discussing Restricted Confidential and Confidential information in public areas.

**Q** What if I see unauthorized advertisements for Cummins or knockoffs of Company products?

**A** In addition to the business impacts, these activities may present serious customer safety and environmental protection issues. Contact the Legal Function to report any misuses of the Cummins name, logo or brands or suspected counterfeit products.

# We will demand that our financial records are accurate and that our reporting processes are clear and understandable.

Cummins is committed to transparency in its financial reports. We cooperate fully with our auditors and under no circumstances withhold information from them. We will maintain a robust system of financial controls and processes to ensure the accuracy and timeliness of our financial reporting.

The accuracy of our financial reports is critical to our credibility. We will not tolerate fraud or otherwise make false or misleading financial entries or statements. All our employees must strive for complete accuracy in our financial reporting.

## Detecting and eliminating fraud

We must stay focused on making sure that we are not the victims of fraud, either from employees or outsiders. Some common fraud schemes include:

- Personal use of company credit cards
- Incorrect expense reports
- False financial entries or financial reporting manipulation
- Manipulation of payroll records
- Misallocation of accounts payable
- Time reporting abuse
- Misuse of third party agents
- Purchase order abuse

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### Significant Underlying Policies

Fraud Reporting Policy: CORP-00-11-10-00

Delegation of Financial Authority Policy: CORP-00-12-01-00

**Q** What should I do if I suspect fraud in the workplace?

**A** If you become aware of any act that might constitute fraud, you should report your concerns immediately to one of the following:

- Your supervisor
- Your business leader
- Human Resources
- Internal Audit
- A member of the Cummins Legal Function

If you wish, you may report your concerns using the Ethics Help Line. You can find instructions by typing *ethics.cummins.com* on your internet browser. Where allowed by law, you may report your concerns anonymously.

**Q** I have received several large invoices for payments due to our suppliers. If I record these as an expense now, it will hurt our numbers. May I just record them accurately at the end of the quarter?

**A** No. Failing to record expenses would reduce current period expenses and result in overstated earnings. This could have a material and fraudulent effect upon the current period financial reports. This is against Company policy and the law.

**Q** At the end of the year, my top customer asked me to change the invoice date so that the document showed the product was shipped later than it actually was. As this wouldn't impact Cummins financial reporting, is it ok to abide by the customer's request?

**A** No. Even if Cummins properly records the transaction with the customer, there must be a legitimate business reason for modifying documents. If you are uncertain about the intent of a request from a customer or a supplier, discuss the request with your supervisor, your business leader, the Cummins Legal Function or Internal Audit.



# We will strive to improve our communities.

Corporate Responsibility is one of Cummins' six core values: serving and improving the communities in which we live. Corporate Responsibility means not only making ethical business decisions, but affirmatively reaching out to our communities and engaging our workforce to solve community problems.

Engagement is the underpinning of our responsibility to our communities — employees around the globe using their skills to make their communities better places to live and work.

Cummins focuses its engagement on three global priority areas in our communities where we believe we can have the greatest impact:

■ **Education**

Improving the quality and alignment of educational systems to ensure that the students of today are ready for the workforce of tomorrow.

■ **Environment**

Ensuring that everything we do leads to a cleaner, healthier and safer environment.

■ **Social Justice/Equality of Opportunity**

Increasing opportunity and equity for those most in need.

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**Significant Underlying Policies**

Every Employee Every Community Policy: CORP-22-01-00-00

Employee Participation in Political Campaigns Policy: CORP-00-06-01-00

Cummins Inc. Political Contributions Policy and Political Action Committee Guidelines: CORP-00-06-00-00



**Cummins College of Engineering for Women in India serves an underrepresented demographic in the engineering field.**

**Q** How can I get involved in community activities at Cummins?

**A** Most Cummins locations have Community Involvement Teams (CIT) that coordinate volunteer and community activities. Contact our Corporate Responsibility function for the CIT leader in your area.

**Q** What kinds of activities do Community Involvement Teams get involved in?

**A** Cummins engages in three priority areas: education, the environment, and social justice/equality of opportunity. In recent years employees have engaged in a wide range of community involvement activities within these priority areas: tutoring students, reducing energy waste and costs for community partners, teaching computer skills to improve employment opportunities, and creating play spaces for children at homeless shelters.

**Q** How many hours on company time can I devote to community involvement activities?

**A** Cummins' Every Employee Every Community program (EEEC) promotes employee engagement by ensuring that every employee has the opportunity to perform at least four hours of volunteer work on Company time per calendar year on EEEEC designated activities.



# We will communicate honestly and with integrity.

Cummins has a responsibility to be honest and accurate in our communications to employees and the public. No employee should knowingly make a false or misleading statement to the media, financial community, government officials, public agencies or in a public forum.

We will produce a timely flow of information throughout the organization, and create consistent messages delivered by the appropriate individual in the organization. Only authorized individuals should speak to the media or financial community, or act on behalf of the Company on social media.

Media and sensitive customer inquiries should be directed to a leader in Corporate Communications. Employees should not speak to the media on Company-related issues without prior approval of that leader.

Cummins has a legal obligation to disclose material financial information as broadly and equitably as possible. Inquiries from stock market analysts, investors or other members of the financial community should be forwarded to the Vice President – Operations Finance.



**Chairman and Chief Executive Officer Tom Linebarger holds his annual diversity town hall meeting at the Columbus Engine Plant in Columbus, Indiana (U.S.A.).**

**Q** What should I do if a member of the media calls and wants to interview me?

**A** Before answering any question, talk to a leader in Corporate Communications. There are many sensitive topics, including but not limited to anything dealing with the financial performance of the Company. In these circumstances, Cummins wants to be sure we deliver appropriate and accurate information.

The Company has rules about what financial information can be made public and how it should be discussed. The Vice President - Operations Finance should also be notified when media questions pertain to the Company's financial performance.

**Q** As part of my role at Cummins I am a member of an industry trade association. I have been asked to provide an overview of Cummins' activities and business trends. Is it ok for me to share this information?

**A** Whenever you are asked to present on the Company and its business activities to an external audience, you should reach out to your supervisor and Corporate Communications. Your presentation may need to be reviewed in advance by the Cummins Disclosure Review Committee.

**Q** I found some inaccurate information about Cummins' revenue forecast on social media. May I let others know the posting was wrong?

**A** No. You should immediately let someone in either Corporate Communications or Investor Relations know about the inaccurate posting. When you start posting or tweeting about the Company's business, you are acting as an unauthorized spokesman for the Company. For more information, please see the Electronic Communication and Social Media Policy.

# We will create a culture where all employees take responsibility for ethical behavior.

Our culture encourages employees to take ownership for ethical behavior and to speak up if they have concerns. All employees are required to follow the Code of Business Conduct and other important areas of compliance.

Cummins has a non-retaliation policy that protects employees who raise concerns in good faith. If you are aware of any conduct that you believe is unethical or inappropriate, you have an obligation to speak up. Concerns can be raised in a number of ways:

- Employees can bring issues to their supervisors.
- Employees can speak to someone in Human Resources.
- Employees can report concerns either on-line or by telephone. Please type *ethics.cummins.com* on your Web browser for information about how to report your concerns.

If you have a question about whether conduct is consistent with our Code of Business Conduct, you may also contact the Cummins Ethics and Compliance Function for assistance. Simply send an email to *ethicsandcompliance@cummins.com* and you will be contacted by the appropriate representative.

## NON-RETALIATION POLICY

**If you see a violation of the Code of Business Conduct, report it. Cummins does not tolerate retaliation. No action will be taken against you because you reported a concern in good faith.**

**Q** An employee who reports to me has come to me with information about a co-worker's conduct that would clearly violate the Code and Company policy if true. However, the employee has asked me to keep it to myself for now. What should I do?

**A** You must take action to make sure the issue is investigated and addressed. The Company, through you, is now aware of the conduct and is responsible for addressing it. If you need assistance, contact your supervisor, Human Resources, Ethics and Compliance or Legal.

**Q** I'm not sure my department understands the Code of Business Conduct. What should I do?

**A** Contact your supervisor or Human Resources leader and ask for more information. The Company can provide training or additional support to make sure all employees understand the Code and their responsibility to comply.

## The role of leaders

Officers, directors and managers have a special responsibility to model the behavior of the Code of Business Conduct and make sure it is enforced. If you see actions that might violate the Code — even if they do not affect you in any way — you are required to bring them to the Company's attention and make sure they are addressed.

**Q** My supervisor is mistreating me, but he is a higher ranking employee than me and I'm afraid of the consequences if I report his actions to others. Will Cummins protect me?

**A** Yes. Cummins protects all employees who raise concerns in good faith. We prohibit all retaliation and will not allow any employee to be punished for reporting concerns. Cummins will investigate your concerns as discreetly as possible and will take appropriate action.

## Where can I find the Policies referenced in the Code of Business Conduct?

For corporate policies referenced in the Code of Business Conduct, go to the Ethics and Compliance page on Cummins Connect and click on the button for *Compliance Policies*.

### Significant Underlying Policies

Employee Non-retaliation Policy: CORP-00-11-06-00

Treatment of Each Other at Work Policy: CORP-00-05-01-00

# Living the Code

Each of us has a stake in living the Code of Business Conduct and enforcing its rules and principles. These principles are intended to guide our employees' treatment of one another, as well as their interaction with customers, suppliers, partners, public officials and other stakeholders.

In order for the Code to be effective, employees must understand that violations come with consequences – up to and including termination of employment. At the same time, employees must be confident that they can report violations of the Code without fear of retaliation and that their concerns will be fully investigated in a timely manner.

**This point cannot be stressed too often: Cummins has a specific policy safeguarding employees against retaliation for reporting suspected Code violations. Employees also have a variety of ways to report their concerns, including, where allowed by law, anonymous reporting (See Resources and Contact Information on page 28 for details on ethics violations and reporting options).**

The principles established in the Code have been approved by our senior leadership and the Company's Board of Directors and are meant to stand the test of time. But their application should reflect the current work climate.

Toward that end, the Company will seek feedback from employees as a part of an ongoing review which will be used to update the Code as necessary. Additionally, most salaried employees are required to complete an annual ethics certification to confirm that they are familiar with the Code and have followed it completely.

## WHEN IN DOUBT, ASK FOR HELP

**You may encounter ethical questions without clear answers. Don't let a question become a crisis. You can get help from several sources. The Ethics and Compliance Function is available by sending an email to [ethicsandcompliance@cummins.com](mailto:ethicsandcompliance@cummins.com). The Cummins Legal Function is available by sending an email to [law.department@cummins.com](mailto:law.department@cummins.com). You can also get help by typing [ethics.cummins.com](http://ethics.cummins.com) on your web browser for information on how to reach the Ethics Help Line.**



# Frequently Asked Questions

**Q** How do I find a current copy of the Cummins Code of Business Conduct?

**A** The Code is regularly reviewed and updated. To get the most recent version, go to the Ethics and Compliance page on Cummins Connect and click on the button for *Code of Business Conduct*. You will find copies of the Code there translated into multiple languages.

**Q** What happens when an employee reports being treated in a way that violates Cummins policy?

**A** Cummins has a team of Master Investigators who respond to reports of violations to the Code of Business Conduct and make sure appropriate action is taken in a timely manner. Cummins has Master Investigators in most regions of the world. Cummins' senior leaders closely monitor reported violations and approve corrective actions.

**Q** How do I contact the Ethics Help Line?

**A** Go to your Internet browser and type [ethics.cummins.com](http://ethics.cummins.com). There you will find a list of toll-free phone numbers for countries around the world that you can call to report your concerns. You can also file your report on-line through the website from anywhere in the world. In most countries, you can make the report anonymously.

**Q** How do I know if the Cummins Code of Business Conduct applies to me?

**A** The Code applies to all Cummins Inc. employees, officers and directors. The Code also applies to all entities wholly-owned by Cummins and all entities that Cummins directly manages.

The Company also is a partial owner of certain joint ventures and distributors. For these entities, the Code may not apply. These companies, however, are responsible for creating a set of policies and procedures that ensure they follow the law and the same values as Cummins.

## Resources and Contact Information

### Ethics and Compliance

Cummins has created an Ethics and Compliance Function to help oversee compliance with the Code of Business Conduct. You can send an email to [ethicsandcompliance@cummins.com](mailto:ethicsandcompliance@cummins.com) to reach the Function.

**Mark Sifferlen**, Vice President – Ethics and Compliance  
U.S. 317-610-2461  
[mark.sifferlen@cummins.com](mailto:mark.sifferlen@cummins.com)

### Legal Function

There are several ways to access the Legal Function. You can go to the Corporate Legal page on Cummins Connect where you will find attorney bios and contact information for the Legal Function staff. If you do not know which lawyer you should contact, simply send an email to [law.department@cummins.com](mailto:law.department@cummins.com) with your question and you will be contacted by the appropriate lawyer.

Or you may contact:

**Sharon Barner**, Vice President and General Counsel  
U.S. 317-610-4173  
[sharon.barner@cummins.com](mailto:sharon.barner@cummins.com)

### Human Resources

For Human Resources questions, please contact your local Human Resources leader. If you are not able to contact your local leader, you can contact:

**Jill Cook**, Vice President – Human Resources  
U.S. 812-377-8442  
[jill.e.cook@cummins.com](mailto:jill.e.cook@cummins.com)

**Mark Osowick**, Vice President – Human Resources Operations  
U.S. 812-377-9708  
[mark.j.osowick@cummins.com](mailto:mark.j.osowick@cummins.com)

**Kelley Creveling**, Executive Director – Global Diversity and Right Environment  
U.S. 812-377-1607  
[kelley.creveling@cummins.com](mailto:kelley.creveling@cummins.com)

**Kevin G. Graham**, Director – Global Ethics Investigations  
U.S. 812-377-5111  
[kevin.c.graham@cummins.com](mailto:kevin.c.graham@cummins.com)

### Corporate Communications

**Carole Casto**, Executive Director – Corporate Communications  
U.S. 317-610-2480  
[carole.casto@cummins.com](mailto:carole.casto@cummins.com)

**Jon Mills**, Director – External Communications  
U.S. 317-610-6244  
[jon.mills@cummins.com](mailto:jon.mills@cummins.com)

### Internal Audit

**Luther Peters**, Vice President – Internal Audit  
U.S. 812-377-4594  
[luther.peters@cummins.com](mailto:luther.peters@cummins.com)

### Investor Relations

**Mark A. Smith**, Vice President – Operations Finance  
U.S. 812-377-1284  
[mark.a.smith@cummins.com](mailto:mark.a.smith@cummins.com)

### Global Security

**Shelley Stewart**, Executive Director – Global Security and Facilities  
U.S. 317-610-2472  
[shelley.stewart@cummins.com](mailto:shelley.stewart@cummins.com)

### Purchasing

**Tim Millwood**, Vice President – Purchasing, Supply Chain Management  
U.S. 812-377-8585  
[timothy.o.millwood@cummins.com](mailto:timothy.o.millwood@cummins.com)

### Environmental

**Brian Mormino**, Executive Director – Worldwide Environmental Strategy & Compliance  
U.S. 812-377-0512  
[brian.c.mormino@cummins.com](mailto:brian.c.mormino@cummins.com)

### Corporate Policies

For corporate policies mentioned in the Code of Business Conduct, go to the Ethics and Compliance page on Cummins Connect and click on the button for *Compliance Policies*.



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