



INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of Cummins, Inc.

Objectives and responsibilities

Apex Companies, LLC (Apex) was engaged by Cummins, Inc. (Cummins) to conduct an independent assurance of select 2020 social data metrics to be published in Cummins' Sustainability Report (Report) and/or included in the Dow Jones Sustainability Index (DJSI) assessment. This assurance statement applies to the related information included within the scope of work described below. The overall aim of this process is to provide assurance to Cummins' stakeholders on the accuracy, reliability and objectivity of the information included in the Report and the DJSI assessment as described in the scope of work. The assurance process also evaluated Cummins' management of sustainability in accordance with the principles of inclusivity, materiality, responsiveness, and impact.

The information that was assured and its presentation in the Report and DJSI assessment are the sole responsibility of the management of Cummins. Apex was not involved in the drafting of the Report or DJSI assessment. Our sole responsibility was to provide independent assurance on the select social data metrics.

Scope of work

Cummins requested Apex to include in its independent assurance of the following select social data metrics for calendar year 2020:

- Corporate Responsibility Metrics
 - "Every Employee Every Community" participation rate
 - Number of jobs secured through the company's education and equality of opportunity outreach efforts
 - Number of people served by community engagement efforts
 - Estimated kiloliters of water conserved through community projects (reviewed methodology for tracking and data collection only)
 - Community grants
 - Community grant areas of giving
 - Number of people served by community engagement efforts
 - Cummins powers women spend commitment
 - Number of people impacted by Cummins powers women
 - Covid-19 community grants
 - TEC Graduates – 2020 graduates
 - TEC Graduates – from inception of program
- Talent Attraction & Retention Metrics
 - Percent employee coverage of individual performance appraisals
 - Voluntary Attrition – Inside and Outside the United States
- Diversity Metrics (percent)
 - Assignment Countries
 - Country of birth for workforce
 - Men and Women in the workforce
 - Men and Women leaders in the workforce
 - Age of workforce
- Health and Safety Metrics
 - Severity Case Rate
 - Recordable Incidence Case Rate
 - Major Injury Case Rate



- Severity Lost Workday Rate
- Ergonomics Incidence Rate
- Occupational Illness Frequency Rate
- Lost Time Injury Frequency Rate
- Business Ethics & Compliance Training Metrics
 - Number of employees completing training courses
- Apex reviewed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze, and review the data subject to the assurance process.

Excluded from the scope of our work is any assurance of information relating to:

- Text or other written statements associated with the Report and DJSI assessment;
- Activities outside the defined assurance period; and
- Financial data and data reported that is not included in the Scope of Work and Summary of Assured Information and data audited by others.

Reporting criteria

Performed an evaluation of the select metrics (as shown above) in accordance with the Assurance Standard AA1000AS v3 (2018)¹, Type 2 engagement, to a moderate assurance level.

Methodology

Apex undertook the following activities:

1. Interviews with relevant personnel of Cummins (including managers and staff members at the corporate level);
2. Review of internal and external documentary evidence produced by Cummins;
3. Audit of performance data including a review of a sample of data; and
4. Review of Cummins' data and information systems for collection, aggregation, analysis and internal verification and review.

The work was planned and carried out to provide a moderate level of assurance and we believe it provides a sound basis for our conclusions.

Our findings

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the reviewed information within the scope of our assurance is not materially correct.
- Nothing has come to our attention to indicate that the reviewed information is not a fair representation of the corporate responsibility, human resources, diversity, health and safety, and business ethics and compliance training activities for calendar year 2020.
- It is our opinion that Cummins has established appropriate systems for the collection, aggregation, and analysis of quantitative data, including corporate responsibility data, human resources and diversity data, health and safety data, and ethics and compliance training data.

A summary of reported data within the scope of assurance for 2020 is attached.

¹ Published by AccountAbility: The Institute of Social and Ethical Accountability



Adherence to the AA1000 Accountability Principles

Based on the work undertaken during this assurance process, we are of the opinion that Cummins adheres to the Accountability Principles of inclusivity, materiality, responsiveness, and impact as discussed below.

Inclusivity

Based on discussions with Cummins, their processes appear to be inclusive of stakeholders. For example, Cummins is active in community engagement that includes community investment (Cummins Grants), Corporate Responsibility Projects, and humanitarian projects.

Materiality

In 2018, Cummins compiled the results of stakeholder assessments conducted by various functions within Cummins to determine the most relevant topics to the company's stakeholders in the economic, social, and environmental realms. From this assessment, Cummins developed a "Materiality Matrix" of issues of concern to both internal and external stakeholders. In 2020, the company updated the materiality/stakeholder assessment and the "Materiality Matrix" used in the Report to reflect new emerging issues of concern to stakeholders such as Covid-19 and racial equity. The importance of these 2020 emerging issues is seen with occupational health and safety, diversity, inclusion, and equity being among the issues of greatest concern to both the public and Cummins.

Responsiveness

Cummins responds to stakeholders using several platforms. They are active in community engagement and document the number of community stakeholders engaged. They prepare responses for their submissions to CDP and the DJSI to report to stakeholders their activities in the sustainability subject area. The Board of Directors also communicates with stakeholders such as investors regarding sustainability issues.

Impact

Cummins operates under appropriate processes to understand, measure, evaluate and manage the organizations impacts related to material topics. Cummins measures impact through reporting the metrics assured under this assignment, particularly the Corporate Responsibility Metrics, as well as other social and economic metrics. The company also considers their environmental impacts by measuring and reporting greenhouse gas emissions, water consumption and waste and recycling, and the trends in these metrics overtime.



Cummins
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Statement of independence, integrity, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including social data 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 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 assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, and has over 20 years combined experience in this field and an excellent understanding of Apex standard methodology for the Assurance of Sustainability Data and Reports.

Attestation:

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

David Reilly, Lead Verifier
Principal Consultant
Apex Companies, LLC

A handwritten signature in blue ink, appearing to read 'John Rohde'.

John Rohde, Project Reviewer
National Practice Leader
Apex Companies, LLC

Apex Companies, LLC
Santa Ana, California
August 24, 2021



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000-54/V3-GKI01

**Summary of Assured Information
Reporting Year 2020
Cummins, Inc.**



Talent Attraction & Retention	Metric	RY-2020
individual performance appraisals	percent	nearly 100%
Voluntary Attrition - Inside United States	percent	6.0%
Voluntary Attrition - Outside United States	percent	6.5%

Breakdown of Cummins Employees by Assignment Countries (%)	RY-2020
Australia	2.9%
Brazil	2.5%
China	8.8%
India	14.9%
Mexico	10.2%
Rest of World	12.4%
United Kingdom	7.0%
United States	41.3%

Diversity (%)	Men - RY-2020	Women - RY-2020
All Employees		
	72.6%	27.4%
Hourly Employees	73.7%	26.3%
Exempt Employees	71.0%	29.0%
Leadership		
Directors and Executive Directors	75.2%	24.8%
Vice Presidents and above	61.5%	38.5%

Country of Birth for Workforce (%)	RY-2020
Inside United States	33.7%
Outside United States	66.3%

Country of Birth for Workforce (%)	RY-2020
Australia	2.2%
Brazil	2.7%
China	9.6%
India	18.8%
Mexico	11.1%
Rest of World	15.3%
United Kingdom	6.6%
United States	33.7%

Health and Safety	Unit of Measure	RY-2020
Severity Case Rate*	Lost work day cases per 100 employees	0.209
Recordable Incidence Case Rate*	Recordable incidents per 100 employees	0.482
Major Injury Case Rate *	Major injuries per 100 employees	0.04
Severity Lost Workday Rate*	Lost work days per 100 employees	7.818
Ergonomics Incidence Rate *	Ergonomic incidents per 100 employees	0.119
Occupational Illness Frequency Rate**	Occupational Illness Frequency Rate per 1,000,000 hours worked	0.013
Lost Time Injury Frequency Rate**	Lost time injury frequency rate per 1,000,000 hours worked	1.045

*Rate per 100 employees = (number reported*200,000)/(Hours worked) for 2020
 ** Rate = (number of illnesses or lost time injuries*1,000,000)/(Hours worked) for 2020

Age of Workforce (% in age range)	RY-2020
60 plus	5.9%
50 - 59	16.2%
40 - 49	23.4%
30 - 39	33.6%
20 - 29	20.5%
below 20	0.4%

Summary of Assured Information
Reporting Year 2020
Cummins, Inc.



Business Ethics & Compliance Training	Number of employees that have completed training as of Year End 2020*
Course Title	
Anti-bribery	1,338
Anti-Trust and Fair Competition	217
Careful Communications at Work	1,314
Code of Business Conduct	25,423
Conflicts of Interest	3,345
Data Privacy	1,418
Doing Business Ethically	1,264
Export Compliance	155
Preventing Money Laundering	605
Protecting Human Rights in The Supply Chain	187
Treatment of Each Other at Work	24,845

*Apex examined the process for calculating ethics and compliance training courses completed by office and exempt employees and found no reason to believe that the reported training course completions are not correct.

Summary of Assured Information
Reporting Year 2020
Cummins, Inc.



Corporate Responsibility	Metric	RY-2020
Every Employee Every Community participation rate	Percent	35%
Number of jobs secured through the company's education and equality of opportunity outreach efforts	Number of jobs secured	3,270
Number of people served by community engagement efforts	Number of people served	1.4 million
Estimated kiloliters of water conserved by Cummins employees engaged in community projects	Water conserved (kiloliters)*	7.1 million
Community Grants	USD	\$22 million
Community Grant areas of giving	percent	14% Education; 10% Environment; 64% Equality of Opportunity; 12% Other
Cummins Powers Women	Total program commitment (USD) since program launch in 2018	\$20 million
COVID-19 Emergency Grants	USD**	\$2.7 million
TEC graduates - Year 2020	Number of people	367
TEC graduates from inception of program	Number of people	1,700
# of people impacted by Cummins Powers Women	number of people impacted since program launch in 2018	17 million

*Data Collection methodology used to record water conserved was reviewed, but reported numbers were not assured.

** Covid-19 Emergency grants are a subset of \$22 million USD Community Grants