



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 calendar year 2020. 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:** 258,437 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 440,616 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 336,092 metric tons of CO₂ equivalent
- **Scope 3:**
 - Purchased Goods & Services: 3,826,000 metric tons of CO₂ equivalent
 - Capital Goods: 458,000 metric tons of CO₂ equivalent
 - Fuel- and Energy-Related Activities: 150,000 metric tons of CO₂ equivalent
 - Upstream Transportation and Distribution: 835,000 metric tons of CO₂ equivalent
 - Waste Generated in Operations: 3,300 metric tons of CO₂ equivalent
 - Business Travel (air travel and rental cars): 23,900 metric tons of CO₂ equivalent
 - Employee Commuting: 68,000 metric tons of CO₂ equivalent
 - Upstream Leased Assets: 19,000 metric tons of CO₂ equivalent
 - Downstream Transportation and Distribution: 835,000 metric tons of CO₂ equivalent
 - Processing of Sold Products: 3,200 metric tons of CO₂ equivalent
 - Use of Sold Products: 751,000,000 metric tons of CO₂ equivalent
 - End-of-Life Treatment of Sold Products: 48,000 metric tons of CO₂ equivalent
 - Downstream Leased Assets: 40,400 metric tons of CO₂ equivalent



Investments: 43,400 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, 2020 to December 31, 2020

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;
- 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 'Mary E. Armstrong-Friberg'.

Mary E. Armstrong-Friberg, Lead Verifier
Principal Consultant
Apex Companies, LLC.
Akron, Ohio

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

David Reilly, Technical Reviewer
Principal Consultant
Apex Companies, LLC.
Santa Ana, California

July 22, 2021

This verification 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.



**VERIFICATION OPINION DECLARATION
WASTE DATA**

To: The Stakeholders of Cummins, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the waste data reported by Cummins, Inc. (Cummins) for the calendar year 2020. This verification opinion declaration 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 verification 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 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 waste activities covered by the verification:

- Operational Control
- Worldwide

Waste Data Reported

2020 Reported Waste Data	Metric Tons
Total Waste Generated	188,865
Total Waste Disposed - includes total landfilled waste and incinerated waste without energy recovery	12,707
Total Waste Recycled	176,160
US Process Hazardous Waste (included in above totals)	481
Non-US Process Hazardous Waste (included in above totals)	5,314
Recycled Waste Categories	
Aluminum	823
Cardboard	18,889
Composted Waste	2,036
Copper & Brass	358
E Waste	122
Batteries	1,150
Garbage, Process Derived & Hazardous Waste (Burned for Energy Recovery)	13,761
Hazardous Waste (Recycled)	2,407
Iron & Steel	84,088



Recycled Waste Categories (continued)	Metric Tons
Liquid Waste [Used Oils, Paints, Solvents etc.]	18,030
Other Process Derived Waste (Recycled)	3,396
Paper	1,722
Plastic	2,434
Wood	26,944

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

Period covered by Waste verification:

- January 1, 2020 to December 31, 2020

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 verification used a materiality threshold of 5% for aggregate errors in sampled data for the above primary indicators.

Verification Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of Cummins;
- 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.

Verification 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, 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.

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VERIFICATION OPINION DECLARATION WATER WITHDRAWAL

To: The Stakeholders of Cummins, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the water withdrawal data reported by Cummins, Inc. (Cummins) for the calendar year 2020. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the water withdrawal quantities is the sole responsibility of Cummins. Cummins is responsible for the preparation and fair presentation of the water withdrawal quantities. Apex's sole responsibility was to provide independent verification on the accuracy of the water withdrawal 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 water withdrawal quantities reported 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 water withdrawal activities covered by the verification:

- Operational Control
- Worldwide

Water Withdrawal Data Reported:

2020 Reported Water Withdrawal	Gallons	Megaliters
Groundwater	43,674,092	165
Rainwater	402,956	2
Municipal Water	728,180,635	2,756
Total Water Withdrawal	772,257,683	2,923

Data and information supporting the reported water withdrawal were in most cases historical in nature, but in some cases estimated.

Period covered by Water Withdrawal verification:

- January 1, 2020 to December 31, 2020

Criteria against which the verification was conducted:

- CDP Water Disclosure Reporting Guidelines

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

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



Verification Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of Cummins;
- 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.
- Audit of samples of data from Cummins Operations used to determine water withdrawal.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the water withdrawal reported above:

- is not materially correct and is not a fair representation of the water withdrawal 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 water withdrawal 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.

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