



Cummins Inc.

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Terms of disclosure for corporate questionnaire 2024 - CDP](#)

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C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

USD

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

Publicly traded organization

(1.3.3) Description of organization

Cummins Inc., a global power technology leader, is a corporation of complementary business segments that design, manufacture, distribute and service a broad portfolio of power solutions. The company's products range from diesel, natural gas, electric and hybrid powertrains and powertrain-related components including filtration, aftertreatment, turbochargers, fuel systems, valvetrain technologies, controls systems, air handling systems, automated transmissions, axles, drivelines, brakes, suspension systems, electric power generation systems, batteries, electrified power systems, hydrogen production technologies and fuel cell products. Headquartered in Columbus, Indiana (U.S.), since its founding in 1919, Cummins employs approximately 75,500 people committed to powering a more prosperous world through three global corporate responsibility priorities critical to healthy communities: education, environment and equality of opportunity. Cummins serves its customers through a service network of approximately 450 wholly-owned, joint venture and independent distributor locations and more than 19,000 Cummins certified dealer locations in approximately 190 countries and territories and earned about 735 million on sales of 34.1 billion in 2023.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/31/2023

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

4 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

4 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

Not providing past emissions data for Scope 3

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

34065000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

231021106

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

CMI

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

- | | |
|--|--|
| <input checked="" type="checkbox"/> Peru | <input checked="" type="checkbox"/> Italy |
| <input checked="" type="checkbox"/> Chile | <input checked="" type="checkbox"/> Japan |
| <input checked="" type="checkbox"/> China | <input checked="" type="checkbox"/> Qatar |
| <input checked="" type="checkbox"/> Ghana | <input checked="" type="checkbox"/> Spain |
| <input checked="" type="checkbox"/> India | <input checked="" type="checkbox"/> Brazil |
| <input checked="" type="checkbox"/> Canada | <input checked="" type="checkbox"/> Poland |
| <input checked="" type="checkbox"/> France | <input checked="" type="checkbox"/> Serbia |
| <input checked="" type="checkbox"/> Mexico | <input checked="" type="checkbox"/> Sweden |
| <input checked="" type="checkbox"/> Norway | <input checked="" type="checkbox"/> Turkey |
| <input checked="" type="checkbox"/> Panama | <input checked="" type="checkbox"/> Zambia |
| <input checked="" type="checkbox"/> Austria | <input checked="" type="checkbox"/> Morocco |
| <input checked="" type="checkbox"/> Belgium | <input checked="" type="checkbox"/> Nigeria |
| <input checked="" type="checkbox"/> Czechia | <input checked="" type="checkbox"/> Romania |
| <input checked="" type="checkbox"/> Germany | <input checked="" type="checkbox"/> Senegal |
| <input checked="" type="checkbox"/> Ireland | <input checked="" type="checkbox"/> Botswana |
| <input checked="" type="checkbox"/> Colombia | <input checked="" type="checkbox"/> Argentina |
| <input checked="" type="checkbox"/> Honduras | <input checked="" type="checkbox"/> Australia |
| <input checked="" type="checkbox"/> Malaysia | <input checked="" type="checkbox"/> Singapore |
| <input checked="" type="checkbox"/> Mongolia | <input checked="" type="checkbox"/> Costa Rica |
| <input checked="" type="checkbox"/> Thailand | <input checked="" type="checkbox"/> Kazakhstan |

- Mozambique
- Netherlands
- New Zealand
- Philippines
- South Africa
- United Kingdom of Great Britain and Northern Ireland

- Papua New Guinea
- Republic of Korea
- United Arab Emirates
- United States of America
- Bolivia (Plurinational State of)

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: <input checked="" type="checkbox"/> No, not currently but we intend to provide it within the next two years	<i>We intend to provide this data within the next two years.</i>

[Fixed row]

(1.21) For which transport modes will you be providing data?

Select all that apply

- Light Duty Vehicles (LDV)
- Heavy Duty Vehicles (HDV)

(1.22) Provide details on the commodities that you produce and/or source.

Timber products

(1.22.1) Produced and/or sourced

Select from:

Sourced

(1.22.2) Commodity value chain stage

Select all that apply

Manufacturing

Retailing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

78266

(1.22.8) Did you convert the total commodity volume from another unit to metric tons?

Select from:

No

(1.22.11) Form of commodity

Select all that apply

Secondary packaging

Tertiary packaging

(1.22.12) % of procurement spend

Select from:

Less than 1%

(1.22.13) % of revenue dependent on commodity

Select from:

- Less than 1%

(1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

- Yes, disclosing

(1.22.15) Is this commodity considered significant to your business in terms of revenue?

Select from:

- No

(1.22.19) Please explain

wood, kraft paper and corrugated are used for packaging our products to customers and for intercompany movement. We also receive products and parts from suppliers in wood based packaging products.

Rubber

(1.22.1) Produced and/or sourced

Select from:

- Sourced

(1.22.2) Commodity value chain stage

Select all that apply

- Manufacturing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

- No, the total volume is unknown

(1.22.11) Form of commodity

Select all that apply

- Primary packaging
- Secondary packaging

(1.22.12) % of procurement spend

Select from:

- Less than 1%

(1.22.13) % of revenue dependent on commodity

Select from:

- Less than 1%

(1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

- No, not disclosing

(1.22.16) Reason for not disclosing

Select all that apply

- Not an immediate strategic priority

(1.22.18) Explanation for not disclosing

*Very minimal amount of material
[Fixed row]*

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

- Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

- Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

- Tier 4+ suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

- Tier 4+ suppliers

(1.24.6) Smallholder inclusion in mapping

Select from:

- Smallholders not relevant, and not included

(1.24.7) Description of mapping process and coverage

We are mapping our Tier 1 suppliers by categories. We are requesting all suppliers to provide their supplier base to raw material level. New suppliers are required to map sub-tier networks before they are brought on board or get business awarded. We also do supplier due diligence assessments for all sub-tier networks to ensure they meet our risk related requirements. For existing suppliers, we have been manually collecting data and are working with local sourcing teams to negotiate and gather data missing on supplier tiers. We do the same due diligence exercises with current suppliers.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

- Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

- Upstream value chain
- Downstream value chain
- End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

- Recycling
- [Fixed row]

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Timber products

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

- Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

- Tier 1 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

1-25%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

Tier 4+ suppliers

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

1

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning

For Cummins, three years or sooner is a short time horizon, especially for product development. Acquisitions would be included in this timeframe.

Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Most of Cummins planning falls into this time horizon, as engine platforms or specific product launches are not short-term.

Long-term

(2.1.1) From (years)

10

(2.1.2) Is your long-term time horizon open ended?

Select from:

No

(2.1.3) To (years)

30

(2.1.4) How this time horizon is linked to strategic and/or financial planning

*Cummins PLANET 2050 environmental sustainability strategy would fall into this category. It contains science-based goals for 2030 and aspirations timed to 2050.
[Fixed row]*

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

- Climate change
- Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

(2.2.2.4) Coverage

Select from:

- Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers
- Tier 2 suppliers
- Tier 3 suppliers
- Tier 4+ suppliers

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- Annually

(2.2.2.9) Time horizons covered

Select all that apply

- Short-term

Medium-term

Long-term

(2.2.2.10) Integration of risk management process

Select from:

Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

Not location specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management

Enterprise Risk Management

International methodologies and standards

ISO 14001 Environmental Management Standard

Other

Scenario analysis

Partner and stakeholder consultation/analysis

Desk-based research

External consultants

Materiality assessment

Internal company methods

(2.2.2.13) Risk types and criteria considered

Acute physical

Drought

Flood (coastal, fluvial, pluvial, ground water)

- Pollution incident

Chronic physical

- Changing temperature (air, freshwater, marine water)
- Heat stress
- Increased severity of extreme weather events
- Water stress

Policy

- Changes to international law and bilateral agreements
- Changes to national legislation

Market

- Availability and/or increased cost of raw materials
- Changing customer behavior

Reputation

- Impact on human health
- Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

- Transition to lower emissions technology and products

Liability

- Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- Customers
- Employees
- Investors
- Local communities

- Suppliers
- Regulators

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- Yes

(2.2.2.16) Further details of process

Cummins uses a materiality assessment to help determine the most important issues facing the company. The Double Materiality Assessment is led by the ESG Strategy team reporting to the Executive Director of Global Risk and is reviewed and approved by the company's Executive Risk Council. Given the evolution of sustainability focused materiality assessments and the various regulations and standards expected to drive changes in how companies conduct those, in 2023, Cummins completed its first double materiality assessment, considering two dimensions — the company's impact, positive or negative, on people and the environment, as well as material impacts on the company. Stakeholder engagement included subject matter expert groups across the company (including but not limited to enterprise risk management, product planning, technical and environmental systems, health, safety and environment management, environmental sustainability, facilities management, supply chain), executive leadership, employees and suppliers, as well as customers and community groups. The Cummins Board of Directors and the senior management team effectively oversee the company's top risks, while the Enterprise Risk Management program gives the board and senior management a framework to help them understand, identify, assess, manage, and monitor risks so the company can meet its strategic objectives. The Cummins Board of Directors is ultimately responsible for assessing and managing climate-related risks and opportunities. Managing risk effectively is on the agenda at every regular board meeting, and the board reviews the entire Enterprise Risk Management program and the results of Cummins' latest enterprise risk assessment each year. The company has a mature enterprise risk management program that identifies, categorizes and analyzes the relative severity and likelihood of the various types of material enterprise-related risks to which Cummins is or may be subject. The company has an executive risk council (ERC), that meets five times each year with the Executive Director, Global Risk to review and update our material enterprise-related risks and mitigation plans for each. The ERC also is responsible for reviewing and approving the company's double materiality assessment that identifies environmental, social and governance (ESG) impacts, risks and opportunities. The company assigns ownership of the most significant enterprise risks to a member of the executive management team. As climate-related risks affect all aspects of the business, the enterprise risks incorporate, where relevant, climate-related aspects, with a separate standard alone enterprise risk on climate change. The ERC provides direction on risk assessments and mitigation plans, approves all risk escalation or de-escalation, and identifies new and emerging risks. Ownership of the most significant enterprise risks are assigned to members of Cummins' leadership team. The ERC reviews all the risks annually and regularly completes detailed review of top tier risks. After each annual review, the enterprise risks are presented to the Cummins board of Directors with the Cummins' leadership team in attendance. The final enterprise risks are then shared with leadership across all businesses, functions and regions.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

Yes

(2.2.7.2) Description of how interconnections are assessed

The Board and its committees are involved on an ongoing basis in the oversight of the company's material enterprise-related risks. The company has a mature enterprise risk management program that identifies, categorizes and analyzes the relative severity and likelihood of the various types of material enterprise-related risks to which Cummins is or may be subject. The company has an executive risk council, comprised senior leaders to review and update our material enterprise-related risks and mitigation plans for each. The executive risk council also is responsible for reviewing and approving the company's double materiality assessment that identifies ESG impacts, risks and opportunities. The company assigns ownership of the most significant enterprise risks to a member of the executive management team. The Executive Director, Global Risk oversees enterprise risk management and sets the strategic direction for and the coordination of ESG and sustainability efforts of the company. Additionally, the Board and its Committees provide oversight of the company's ESG risks and opportunities, including regular review by the full Board of ESG strategy and challenges. The designated committees undertake detailed reviews of specific ESG risks and opportunities. For example, the Safety, Environment and Technology Committee provides primary oversight for environmental risks and opportunities and the Audit Committee provides oversight of the data integrity of ESG related disclosures. The Board or its Committees review ESG strategy, risks and progress with dedicated time at every regular Board meeting. The Safety, Environment and Technology (SET) committee provides overall guidance and insight on major environmental sustainability initiatives such as PLANET 2050, Cummins' environmental sustainability strategy, as well as environmental management at Cummins' facilities and operations.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

Other sensitive location, please specify :Priority locations identified based on water stress and natural catastrophe risk

(2.3.4) Description of process to identify priority locations

Cummins created a risk scoring matrix to prioritize the most at-risk sites across the globe with a detailed watershed assessment conducted for the most at-risk facilities. Facility data and conditions are reviewed annually and may alter the priority sites from year to year. These assessments help Cummins better understand and evaluate water-sourcing risks, alternatives, and overall watershed conditions across the company. In addition to continued water conservation measures and technologies, additional response measures may include the deployment of additional water storage and low- or no-water use processes such as air-cooled chiller systems where warranted, and upgrades to wastewater treatment systems to allow for 100% reuse for non-potable purposes. Cummins also conducted a risk assessment for natural catastrophe risk, this being the physical environmental conditions that may cause damage to assets and lead to lost profit and disruption to operations. Cummins assessed 500 locations around the world, including sites owned by the company, against seven climate perils: flood; wind; heat; hail; drought; wildfire; and precipitation. The risk impact was assessed up to the year 2100 and the top 10 risk sites were identified for each peril. The findings of the assessment were fed back to Cummins and working groups were formed for each peril to identify mitigation interventions and to build climate resilience plans. In addition, for any new-build projects or assessments, natural-catastrophe exposure data is incorporated into the project plan at 'P0' initial stage, as part of Cummins' New Business Startup process.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

Other, please specify :Results of operations, financial condition and cash flow

(2.4.3) Change to indicator

Select from:

- Absolute decrease

(2.4.5) Absolute increase/ decrease figure

1

(2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

We have completed a double materiality assessment considering two dimensions, the company's impact positive or negative on people and the environment as well as material impacts on the company. During the process, we defined the sustainability landscape by confirming a list of sustainability matters and definitions, id-ing and mapping potential impact areas along the value chain. We then assessed impacts, risks and opportunities considering both impact and financial materiality dimensions and scored topics according to thresholds. The consolidated results were finalized and confirmed with the Executive Risk Council, the senior leader group also responsible for informing the ERM process. We aligned our scoring methodology with our ERM process where our financial implications are outlined. Substantive risks and opportunities are aligned with Cummins' corporate Enterprise Risk Management (ERM) process that is based on standard accounting practices and evaluation of impacts, risks and opportunities is completed based on ESRS Double Materiality framework. While Cummins' process includes both qualitative and quantitative thresholds that define substantive, the quantitative values are not publicly disclosed; therefore, the values listed in the Absolute Increase / Decrease column are not representative of the actual thresholds.

Opportunities

(2.4.1) Type of definition

Select all that apply

- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- Other, please specify :Results of operations, financial condition and cash flow

(2.4.3) Change to indicator

Select from:

- Absolute increase

(2.4.5) Absolute increase/ decrease figure

1

(2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

We have completed a double materiality assessment considering two dimensions, the company's impact positive or negative on people and the environment as well as material impacts on the company. During the process, we defined the sustainability landscape by confirming a list of sustainability matters and definitions, id-ing and mapping potential impact areas along the value chain. We then assessed impacts, risks and opportunities considering both impact and financial materiality dimensions and scored topics according to thresholds. The consolidated results were finalized and confirmed with the Executive Risk Council, the senior leader group also responsible for informing the ERM process. We aligned our scoring methodology with our ERM process where our financial implications are outlined. Substantive risks and opportunities are aligned with Cummins' corporate Enterprise Risk Management (ERM) process that is based on standard accounting practices and evaluation of impacts, risks and opportunities is completed based on ESRS Double Materiality framework. While Cummins' process includes both qualitative and quantitative thresholds that define substantive, the quantitative values are not publicly disclosed; therefore, the values listed in the Absolute Increase / Decrease column are not representative of the actual thresholds.

Risks

(2.4.1) Type of definition

Select all that apply

Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

Other, please specify :operational, strategic or compliance implications are considered

(2.4.7) Application of definition

We have completed a double materiality assessment considering two dimensions, the company's impact positive or negative on people and the environment as well as material impacts on the company. During the process, we defined the sustainability landscape by confirming a list of sustainability matters and definitions, id-ing and mapping potential impact areas along the value chain. We then assessed impacts, risks and opportunities considering both impact and financial materiality dimensions and scored topics according to thresholds. The consolidated results were finalized and confirmed with the Executive Risk Council, the senior leader group also responsible for informing the ERM process. We aligned our scoring methodology with our ERM process where our financial implications are outlined. Substantive risks and opportunities are aligned with Cummins' corporate Enterprise Risk Management (ERM) process that is based on standard accounting practices and evaluation of impacts, risks and opportunities is completed based on ESRS Double Materiality framework. While Cummins' process includes both qualitative and quantitative thresholds that define substantive, the quantitative values are not publicly disclosed; therefore, the values listed in the Absolute Increase / Decrease column are not representative of the actual thresholds.

Opportunities

(2.4.1) Type of definition

Select all that apply

Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

Other, please specify :operational compliance and strategic implications are also considered

(2.4.7) Application of definition

We have completed a double materiality assessment considering two dimensions, the company's impact positive or negative on people and the environment as well as material impacts on the company. During the process, we defined the sustainability landscape by confirming a list of sustainability matters and definitions, id-ing and mapping potential impact areas along the value chain. We then assessed impacts, risks and opportunities considering both impact and financial materiality dimensions and scored topics according to thresholds. The consolidated results were finalized and confirmed with the Executive Risk Council, the senior leader group also responsible for informing the ERM process. We aligned our scoring methodology with our ERM process where our financial implications are outlined. Substantive risks and opportunities are aligned with Cummins' corporate Enterprise Risk Management (ERM) process that is based on standard accounting practices and evaluation of impacts, risks and opportunities is completed based on ESRS Double Materiality framework. While Cummins' process includes both qualitative and quantitative thresholds that define substantive, the quantitative values are not publicly disclosed; therefore, the values listed in the Absolute Increase / Decrease column are not representative of the actual thresholds.

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Cummins manages all chemicals as potential water pollutants and has a prohibited substance list that prevents the use of extremely hazardous substances. CMI has a chemical approval process to review safety data sheets before purchase of all substances. CMI requires all sites to develop a spill prevention and response plan to protect from environmental impacts, we also have procedures for fluids management, stormwater protection and pollution prevention. These procedures require administrative and engineering controls to avoid negative impacts. CMI has an industrial wastewater management procedure that prohibits the disposal of industrial wastewater directly to the environment. Wastewater must be treated and meet regulatory requirements prior to disposal. Sites are audited for compliance annually and thorough pollution prevention audits are and have been conducted by external consultants within the past few years.

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

- Other, please specify :All pollutants are managed in the same manner

(2.5.1.2) Description of water pollutant and potential impacts

Cummins has several pollutants that are banned through our prohibited chemical list. This list includes customer-prohibited chemicals, as well as CMI designated pollutants. CMI has chemical approval procedures, external reviews of our SDS's and compliance reviews to ensure adherence to the prohibited lists. We also have building standards, fluids management and emergency preparedness procedures that mandate distribution, storage and containment requirements to avoid and control external environmental impacts.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations
- Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Water recycling
- Beyond compliance with regulatory requirements
- Reduction or phase out of hazardous substances
- Provision of best practice instructions on product use
- Implementation of integrated solid waste management systems
- Requirement for suppliers to comply with regulatory requirements
- Industrial and chemical accidents prevention, preparedness, and response
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

CMI has chemical approval procedures, external reviews of our SDS's and compliance reviews to ensure adherence to the prohibited lists. We also have building standards, fluids management and emergency preparedness procedures that mandate distribution, storage and containment requirements to avoid and control external environmental impacts.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Forests

(3.1.1) Environmental risks identified

Select from:

No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Not determined to be material based on double materiality assessment.

Water

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Not determined to be material based on double materiality assessment.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Technology

- Transition to lower emissions technology and products

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- China
- India
- Brazil
- Australia
- United States of America
- United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

The development of new technologies may materially reduce the demand for our current products and services

(3.1.1.11) Primary financial effect of the risk

Select from:

- Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term
- Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

More likely than not

(3.1.1.14) Magnitude

Select from:

Unknown

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

It is possible that Cummins may not be successful in developing segment-leading electrified or alternate fuel powertrains and some of its existing customers could choose to develop their own, or source from other manufacturers, and any of these factors could have a material adverse impact on the company's results of operations, financial condition and cash flows. Cummins is in the process of conducting an updated scenario analysis that will help us estimate the financial effects of environmental risks. As such we selected magnitude as unknown at this time.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

No

(3.1.1.26) Primary response to risk

Diversification

Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

1400000000

(3.1.1.28) Explanation of cost calculation

In 2023, Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating a record 1.4 billion to research and development. Such investments include improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production tech

Cummins invested 203 million for research, development and engineering expenses in 2023 in our Accelera business segment, which is responsible for developing new, zero emissions solutions. In addition to the 203 million, Cummins has made investments throughout the company on products that are power agnostic. An example of this is axles and brakes. Lastly, Cummins also invests in alternative fuel products, such as some of our HELM products which will utilize natural gas and hydrogen, in addition to diesel

(3.1.1.29) Description of response

Cummins is investing in new products and technologies, including electrified powertrains, hydrogen production and fuel cells, for planned introduction into certain new and existing markets. Given the early stage of development for some new products and technologies, there can be no guarantee of future market acceptance and investment returns with respect to these planned products, which will face competition from an array of other technologies and manufacturers. The ongoing energy transition away from fossil fuels and increased adoption of electrified powertrains in some market segments could result in lower demand for current diesel or natural gas engines and components and over time, reduce the demand for related parts and service revenues from diesel or natural gas powertrains. However, Cummins expects that lower demand for Cummins' current diesel or natural gas engines and components would result in increased demand for the zero-emission products Cummins is developing.

Water

(3.1.1.1) Risk identifier

Select from:

Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- China
- India
- Brazil
- Australia
- United States of America

- United Kingdom of Great Britain and Northern Ireland

(3.1.1.7) River basin where the risk occurs

Select all that apply

- Unknown

(3.1.1.9) Organization-specific description of risk

Climate change may exacerbate the frequency and intensity of natural disasters and adverse weather conditions, which may cause disruptions to the company's operations, including disrupting manufacturing, distribution and the company's supply chain.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Other, please specify :Disruptions to the company's operations, including disrupting manufacturing, distribution and the company's supply chain.

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term
- Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- More likely than not

(3.1.1.14) Magnitude

Select from:

Unknown

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Climate change may exacerbate the frequency and intensity of natural disasters and adverse weather conditions, which may cause disruptions to the company's operations, including disrupting manufacturing, distribution and the company's supply chain. Cummins is in the process of conducting an updated scenario analysis that will help us estimate the financial effects of environmental risks. As such we selected magnitude as unknown at this time.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

No

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

16500000

(3.1.1.28) Explanation of cost calculation

A critical element of Cummins' commitment to addressing climate change, large-scale community impact and powering a more prosperous world, Cummins Water Works (CWW) extends that commitment by partnering with leading water experts to invest and engage in sustainable, high-impact water projects around the world. Cummins had committed 16.5M total dollar commitment since program launch of 2021.

(3.1.1.29) Description of response

To manage this risk, Cummins has established a goal to reduce absolute water consumption in facilities and operations by 30%. Management method varies by site, but can include continued water conservation measures in existing operations, increase in water storage capacity, and deployment of low/no water use processes such as air cooled chiller systems where warranted based upon facility water dependency. These systems increased capital expenditure and increased operating

costs related to higher energy use, but off-set the potential risks associated with interruption of operations. However, Cummins is also using technologies such as regenerative dynos to manage the costs associated with the energy impact. The Cummins' engine plant at Rocky Mount, North Carolina (U.S.), RMEP has a new system brought online in 2020 employing multiple technologies including hydroponics – using plants as a filter – to treat millions of gallons of water annually so it can be returned to the facility for non-potable use. A similar system – minus the greenhouse – is conserving millions of gallons annually at Cummins' Jamestown Engine Plant in western New York (U.S.). Both plants expect to cut city water use by about a third – collectively saving more than 25 million gallons annually. In 2021, Cummins announced a new global community program called Cummins Water Works. In 2023, the annual net water benefit was 1b gallons, resulting in over 6.9 billion gallons of water benefits annually in Cummins' communities since the launch of the program in 2021, and far surpassing the company's global water consumption of 972.3 million gallons.

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Policy

Other policy risk, please specify :New or more stringent climate change regulations, accords, mitigation efforts, GHG regulations or other legislation designed to address climate change

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

China

India

Brazil

Australia

United Kingdom of Great Britain and Northern Ireland

- United States of America

(3.1.1.9) Organization-specific description of risk

Cummins may be adversely impacted by the effects of climate change and may incur increased costs and experience other impacts due to new or more stringent climate change regulations, accords, mitigation efforts, GHG regulations or other legislation designed to address climate change.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Other, please specify :Material adverse effect on the company's results of operations, financial condition and cash flows

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term
- Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- More likely than not

(3.1.1.14) Magnitude

Select from:

- Unknown

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Concerns regarding climate change may lead to additional international, national, regional and local legislative and regulatory responses, accords and mitigation efforts. Various stakeholders, including legislators and regulators, shareholders and non-governmental organizations, are continuing to look for ways to reduce GHG emissions, and consumers are increasingly demanding products and services resulting in lower GHG emissions. Cummins could face risks to the company's brand reputation, investor confidence and market share due to an inability to innovate and develop new products that decrease GHG emissions. Increased input costs, such

as fuel, utility, transportation and compliance-related costs could increase the company's operating costs and negatively impact customer operations and demand for the company's products. As the impact of any additional future climate related legislative or regulatory requirements on the company's global businesses and products is dependent on the timing, scope and design of the mandates or standards, Cummins is currently unable to predict its potential impact which could have a material adverse effect on the company's results of operations, financial condition and cash flows. Cummins is in the process of conducting an updated scenario analysis that will help us estimate the financial effects of environmental risks. As such we selected magnitude as unknown at this time.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

No

(3.1.1.26) Primary response to risk

Engagement

Align organization's public policy engagement with its environmental strategy

(3.1.1.27) Cost of response to risk

1400000000

(3.1.1.28) Explanation of cost calculation

Total R&D spend in 2023. Cummins product decarbonization strategy, Destination Zero (DZ), is focused on developing and advancing lower emission internal combustion and zero emission technologies, including battery electric, hydrogen fuel cell, and green hydrogen electrolyzer technologies. Cummins' fuel agnostic engine platform will use engine blocks and core components that share common architectures and will be optimized for different low-carbon fuel types. Cummins is also developing and deploying PEM electrolyzers for the advancement of green hydrogen. Cummins is also actively developing, testing, and deploying battery electric and hydrogen fuel cell technologies. DZ initiative is not limited to newly emerging technologies alone. Continuous development and investment is made in the products produced by the company to reduce tailpipe emissions through focus on advanced diesel and natural gas technologies.

(3.1.1.29) Description of response

Regulations and public-private partnerships are key pacing factors as the commercial and industrial vehicle industry moves to a zero-emissions future. Regulations will drive progress across low- and zero-emissions solutions, both with mandated stricter emissions regulations and also by potentially narrowing the economic gap between legacy solutions and low-carbon solutions with a carbon tax or other subsidies. As such, Cummins continued to advocate for policies around the world that are technology neutral, market-driven and lower emissions. After successfully advocating for key provisions in the Inflation Reduction Act passed in the U.S. in 2022, Cummins has been working to ensure effective implementation in order to accelerate adoption of technologies like hydrogen electrolyzers for zero-emissions

hydrogen production. The group worked with the U.S. Departments of Treasury and Energy to advise and submit comments to shape the Clean Hydrogen Production Tax Credit, ensuring clean hydrogen projects get off the ground and help decarbonize hard-to-abate sectors like power generation and sustainable aviation. Globally, Cummins successfully advocated for the adoption of tough, clear, and enforceable EURO 7 regulations, which apply stricter exhaust emissions limits for passenger cars, buses and heavy-duty vehicles in the European Union. Cummins dedicated significant time and energy into educating and collaborating with key stakeholders to get the regulations formally adopted in April of 2024.

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Policy

Changes to regulation of existing products and services

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

China

United Kingdom of Great Britain and Northern Ireland

India

Brazil

Australia

United States of America

(3.1.1.9) Organization-specific description of risk

Cummins products are subject to extensive statutory and regulatory requirements that can significantly increase the company's costs and, along with increased scrutiny from regulatory agencies and unpredictability in the adoption, implementation and enforcement of increasingly stringent and fragmented emission standards by multiple jurisdictions around the world, could have a material adverse impact on the company's results of operations, financial condition and cash flows.

(3.1.1.11) Primary financial effect of the risk

Select from:

Other, please specify :Material adverse impact on the company's results of operations, financial condition and cash flows .

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

About as likely as not

(3.1.1.14) Magnitude

Select from:

Unknown

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Cummins products are subject to extensive statutory and regulatory requirements governing emissions and noise, including standards imposed by the EPA, the EU, state regulatory agencies (such as the CARB) and other regulatory agencies around the world. Regulatory agencies are making certification and compliance with emissions and noise standards more stringent and subjecting diesel engine products to an increasing level of scrutiny. Developing engines and components to meet more stringent and changing regulatory requirements, with different implementation timelines and emission requirements, makes developing engines efficiently for multiple markets complicated and could result in substantial additional costs that may be difficult to recover in certain markets. While the company has met previous deadlines, its ability to comply with existing and future regulatory standards will be essential for Cummins to maintain its competitive position in the engine applications and industries the company serves. The successful development and introduction of new and enhanced products to comply with new regulatory requirements are subject to other risks, such as delays in product development, cost over-runs and unanticipated technical and manufacturing difficulties. In addition to these risks, the nature and timing of government implementation and enforcement of increasingly stringent emission standards in the company's worldwide

markets are unpredictable and subject to change. Any delays in implementation or enforcement could result in a loss of the company's competitive advantage and could have a material adverse impact on the company's results of operations, financial condition and cash flows. Cummins is in the process of conducting an updated scenario analysis that will help us estimate the financial effects of environmental risks. As such we selected magnitude as unknown at this time.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

No

(3.1.1.26) Primary response to risk

Diversification

Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

1400000000

(3.1.1.28) Explanation of cost calculation

Total R&D spend in 2023. Cummins product decarbonization strategy, Destination Zero (DZ), is focused on developing and advancing lower emission internal combustion and zero emission technologies, including battery electric, hydrogen fuel cell, and green hydrogen electrolyzer technologies. Cummins' fuel agnostic engine platform will use engine blocks and core components that share common architectures and will be optimized for different low-carbon fuel types. Cummins is also developing and deploying PEM electrolyzers for the advancement of green hydrogen. Cummins is also actively developing, testing, and deploying battery electric and hydrogen fuel cell technologies. DZ initiative is not limited to newly emerging technologies alone. Continuous development and investment is made in the products produced by the company to reduce tailpipe emissions through focus on advanced diesel and natural gas technologies.

(3.1.1.29) Description of response

In 2023, we made significant strides in advancing Destination Zero. For example, in our core business, we launched the industry's first fuel-agnostic platform. The Cummins HELM platforms, loosely translating to "higher efficiency, lower emissions and multiple fuels," give our customers control of how they navigate their own journeys as part of the energy transition and include our B, X10 and X15 engine platforms. They provide customers with the option to choose the fuel type(s) and applications that best suit their business needs while also reducing emissions. In Accelera, we announced a joint venture with Daimler Trucks & Buses US Holding LLC, PACCAR and EVE Energy to accelerate and localize battery cell production and the battery supply chain in the U.S. — Amplify Cell Technologies — and reached an impressive milestone in 2023 with an electrolyzer order backlog totaling more than 500MW.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

1

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

1

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

(3.1.2.7) Explanation of financial figures

Cummins is in the process of conducting an updated scenario analysis that will help us estimate financial metrics that are vulnerable to the substantive effects of environmental risks. The displayed numbers are not representative of the actual financial metric and values will be determined once the scenario analysis is complete.

Water

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

1

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

1

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

(3.1.2.7) Explanation of financial figures

Cummins is in the process of conducting an updated scenario analysis that will help us estimate financial metrics that are vulnerable to the substantive effects of environmental risks. The displayed numbers are not representative of the actual financial metric and values will be determined once the scenario analysis is complete.

[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

China

Other, please specify :Hai Ho

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

(3.2.11) Please explain

Cummins conducted detailed watershed assessments of facilities determined to be at risk from water scarcity. There are 6 sites included in the Beijing region. Beijing Foton Cummins Engine Company, the largest site in Beijing, was added to the list of at risk sites due to an expansion that raised the risk scoring coupled with predictions about regional water scarcity in the future. Also included are the other Cummins Beijing locations for emissions solutions, logistics, and distribution. Inadequate or unreliable water supplies in the long-term horizons potentially leading to operational disruptions, increased water pricing, investment in contingency plans, and increased capital expenditures to manage growth within water use allocation limits were identified as risks. Cummins encourages community engagement projects each year focusing on employee volunteer hours and sustainable projects that will be owned by the community upon completion. CMI has a grant process to fund these projects and allows sites to fund smaller ones within their budget. Historical data shows these are relatively low cost. Key actions for the region include a goal of near elimination of irrigation through xeriscape, fire protection system water recycling and strategic wastewater reuse to reduce Cummins' water consumptive impact. A central capital fund has been formed to aid in funding of environmental projects.

Row 2

(3.2.1) Country/Area & River basin

India

Krishna

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

(3.2.11) Please explain

The megasite facility in Phaltan and manufacturing and tech center operations in the Kothrud area of Pune are both located in water scarce areas. The Phaltan megasite is made up of 10 sites and the Kothrud campus of 4 sites. These facilities are the largest centers of operations that Cummins has in India. There is potential for inadequate or unreliable water supplies in the short- and long-term horizons, which could lead to operational disruptions, increased water pricing, investment in contingency plans, and increased capital expenditures to manage growth within water use allocation limits. A watershed assessment was conducted to better understand water sourcing risks, alternatives, and overall watershed conditions. Responses include continued water conservation measures in existing operations, increase in water storage capacity, and deployment of low/no water use processes such as air cooled chiller systems where warranted based upon facility water dependency. These systems typically require increased capital expenditure and increased operating costs related to higher energy use, but off-set the potential risks associated with interruption of operations. However, Cummins is also using technologies such as regenerative dynos to manage the costs associated with the energy impact. Cummins encourages community engagement projects each year focusing on employee volunteer hours and sustainable projects that will be owned by the community upon completion. Cummins has a grant process to fund these projects and allows sites to fund smaller ones within their budget. Historical data shows these are relatively low cost. Cummins has developed critical actions that are to be implemented in this region. Cummins has a goal to ensure 100% wastewater reuse in all sites in this region by 2025. Other projects identified are fire protection system water recycling and xeriscaping will be completed at all facilities.

Row 3

(3.2.1) Country/Area & River basin

Mexico

Panuco

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

(3.2.11) Please explain

The San Luis Potosi facility is Cummins' largest operation in Mexico and is located in a region with high water stress. Inadequate or unreliable water supplies in the short- and long-term horizons are possible. Shortages could lead to operational disruptions, increased water pricing, investment in contingency plans, and increased capital expenditures to manage growth within water use allocation limits were identified as risks. A watershed assessment was conducted to better understand water sourcing risks, alternatives, and overall watershed conditions. A response plan was developed encompassing further due diligence on mitigation measures, evaluating water sourcing options, continued water conservation measures and community alignment goals. Cummins encourages community engagement projects each year focusing on employee volunteer hours and sustainable projects that will be owned by the community upon completion. CMI has a grant process to fund these projects and allows sites to fund smaller ones within their budget. Historical data shows these are relatively low cost. In response to the risk, San Luis Potosi has implemented and maintained a xeriscape landscape and we intend to expand that concept to the other sites in this area prior to 2030. All sites will be included in a campaign to recycle fire protection system discharge and strategic sites will be included in the wastewater reuse efforts by 2030.

Row 4

(3.2.1) Country/Area & River basin

Brazil

Paraiba Do Sul

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

(3.2.11) Please explain

Cummins operations in Guarulhos, a municipality near São Paulo, were identified as 'at risk' during a detailed watershed assessment. Cummins Brasil Ltda, the largest site in Brazil, was added to the risk list due to specific water issues arising in the area. Potential for inadequate or unreliable water supplies in the short- and long-term horizons, which could lead to operational disruptions, increased water pricing, investment in contingency plans, and increased capital expenditures to manage growth within water use allocation limits. This site was recently elevated to high risk based upon facility expansion and the recent drought conditions in southeastern Brazil. A watershed assessment was conducted to better understand and evaluate water sourcing risks, alternatives, and overall watershed conditions. In addition to continued water conservation measures and technologies, additional response measures may include deployment of additional water storage, low/no water use processes such as air cooled chiller systems and upgrades to the wastewater treatment system to allow for 100% reuse. Cummins encourages community engagement projects each year focusing on employee volunteer hours and sustainable projects that will be owned by the community upon completion. The company has a grant process to fund these projects and allows sites to fund smaller ones within their budget. Historical data shows these are relatively low cost. In response to risks Cummins Brasil Ltd. has implemented wastewater reuse and has an alternate source of water. As with the other stressed regions Brazil is included in the xeriscape project to eliminate or drastically reduce landscape irrigation. Additionally, fire protection system recycling and wastewater reuse systems are planned to be in place by 2030.

[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

Yes

(3.3.2) Fines, enforcement orders, and/or other penalties

Select all that apply

Fines, but none that are considered as significant

(3.3.3) Comment

Cummins has implemented a variety of corporate procedures and systems to manage health, safety, and environmental (HSE) matters at the facilities it operates. These include a software platform designed to monitor regulatory compliance requirements and track deviations, incidents, and corrective actions. Compliance leaders, HSE and legal professionals, and others are involved in documenting requirements, ensuring compliance, and working with regulators and others within the company if deviations occur.

[Fixed row]

(3.3.1) Provide the total number and financial value of all water-related fines.

(3.3.1.1) Total number of fines

2

(3.3.1.2) Total value of fines

69300

(3.3.1.3) % of total facilities/operations associated

0.3

(3.3.1.4) Number of fines compared to previous reporting year

Select from:

About the same

(3.3.1.5) Comment

N/A

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

No, but we anticipate being regulated in the next three years

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Carbon intense components including those made from iron, steel and aluminum have been identified. Information such as production method, material type and origin have been compiled for these components with customer requirements for carbon inventory as well as those subject to the EU Carbon Border Adjustment Mechanism. Third party systems have been deployed to take the aforementioned inputs and calculate embedded carbon in accordance with ISO14040/44 standards. As this process relies on supplier inputs and often inputs from sub-tier suppliers, an educational campaign is underway to educate suppliers and offer resources to improve overall supply chain capability and awareness. Supplier performance to this requirement will be tracked against risk-based goals to address the highest emissions first. It is our expectation that overall capability and accuracy will improve as embedded carbon inventory regulations, market expectations and taxation increase. In addition, we are working to consolidate the approach to contracts globally and business organization. Cummins Supplier Handbook includes: Supplier Relationship Management Scorecard Cummins Inc. Purchasing and Supplier Quality use the Supplier Balanced Scorecard to evaluate customer satisfaction with selected external production and service suppliers. The Supplier Relationship Management Scorecard reports performance in five categories: • Quality Management • End Customer Quality • Delivery • Technology & Innovation • Sustainability.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

Yes, we have identified opportunities, and some/all are being realized

Forests

(3.6.1) Environmental opportunities identified

Select from:

No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

Cummins products are 95% metal, very little wood is used in manufacturing our products aside from wooden pallets.

Water

(3.6.1) Environmental opportunities identified

Select from:

No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

*Cummins has identified water-related opportunities, but these do not have the potential to substantially affect the organization. Cummins has set site-specific water conservation goals, and leadership reviews performance quarterly. Basic water requirements have been proceduralized and therefore are auditable requirements. Consultations are occurring with priority sites. The Environmental Champion program has been deployed at priority sites, and is being adopted by additional sites. Critical elimination, recycling and reuse activities have been identified and are being deployed. A capital management program has been implemented to assist in project funding. A project hopper exists to help collect and prioritize water-related projects for funding, tracking and best practice sharing.
[Fixed row]*

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp1

(3.6.1.2) Commodity

Select all that apply

Not applicable

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Peru

Chile

China

Ghana

India

Italy

Japan

Bhutan

Brazil

Canada

- Greece
- Poland
- Austria
- Bahamas
- Belgium
- Romania
- Bulgaria
- Colombia
- Honduras
- Australia
- Puerto Rico
- South Africa
- Cayman Islands
- Bosnia & Herzegovina
- United States of America

- Croatia
- Czechia
- Denmark
- Finland
- Germany
- Singapore
- Bangladesh
- Costa Rica
- Netherlands
- Philippines
- Bolivia (Plurinational State of)
- United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Products and services, development and/or expansion of low emission goods and services. Cummins is investing in new products and technologies, including electrified powertrains, hydrogen production and fuel cells, for planned introduction into certain new and existing markets. In 2023, Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating a record 1.4 billion to research and development. Such investments include improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production tech Cummins invested 203 million for research, development and engineering expenses in 2023 in our Accelerera business segment, which is responsible for developing new, zero emissions solutions. In addition to the 203 million, Cummins has made investments throughout the company on products that are power agnostic. An example of this is axles and brakes. Lastly, Cummins also invests in alternative fuel products, such as some of our HELM products which will utilize natural gas and hydrogen, in addition to diesel

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

Medium-term

Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increased revenues resulting from increased demand for products and services.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

43000000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

48000000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

43000000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

48000000000

(3.6.1.23) Explanation of financial effect figures

Per our 2024 Analyst Day, we are raising our 2030 financial targets. We expect 39-42 billion in revenue in 2030 from our base business and 3-9 billion in revenue in 2030 from Accelera, which is our business segment developing new, zero emissions solutions. We are not able to provide a financial target for our long term time horizon, which is out to 2050, so in the form we used the same 2030 projections.

(3.6.1.24) Cost to realize opportunity

1400000000

(3.6.1.25) Explanation of cost calculation

In 2023, Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating a record 1.4 billion to research and development. Such investments include improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production technologies.

(3.6.1.26) Strategy to realize opportunity

Cummins product decarbonization strategy, Destination Zero, is focused on developing and advancing lower emission internal combustion and zero emission technologies, including battery electric, hydrogen fuel cell, and green hydrogen electrolyzer technologies. Cummins Destination Zero initiative is not limited to newly emerging technologies alone. Continuous development and investment is made in the products produced by the company to reduce tailpipe emissions through focus on advanced diesel and natural gas technologies. These products are clean, cost effective and available years ahead of other emerging technologies. These initiatives are an important part in reaching the Cummins goal of achieving a 25% reduction in emissions from newly sold products by 2030.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

Other, please specify :Total R&D Spend

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

1400000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

100%

(3.6.2.4) Explanation of financial figures

Total R&D spend in 2023. Cummins product decarbonization strategy, Destination Zero (DZ), is focused on developing and advancing lower emission internal combustion and zero emission technologies, including battery electric, hydrogen fuel cell, and green hydrogen electrolyzer technologies. Cummins' fuel agnostic engine platform will use engine blocks and core components that share common architectures and will be optimized for different low-carbon fuel types. Cummins is also developing and deploying PEM electrolyzers for the advancement of green hydrogen. Cummins is also actively developing, testing, and deploying battery electric and hydrogen fuel cell technologies. DZ initiative is not limited to newly emerging technologies alone. Continuous development and investment is made in the products produced by the company to reduce tailpipe emissions through focus on advanced diesel and natural gas technologies.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

No

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue	Primary reason for no board-level oversight of this environmental issue	Explain why your organization does not have board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes	Select from:	Rich text input [must be under 2500 characters]
Forests	Select from: <input checked="" type="checkbox"/> No, but we plan to within the next two years	Select from: <input checked="" type="checkbox"/> Judged to be unimportant or not relevant	Not determined to be material based on double materiality assessment.
Water	Select from: <input checked="" type="checkbox"/> Yes	Select from:	Rich text input [must be under 2500 characters]
Biodiversity	Select from: <input checked="" type="checkbox"/> No, but we plan to within the next two years	Select from: <input checked="" type="checkbox"/> Judged to be unimportant or not relevant	Not determined to be material based on double materiality assessment.

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board chair
- Chief Executive Officer (CEO)
- Board-level committee
- President

(4.1.2.2) Positions’ accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Individual role descriptions
- Other policy applicable to the board, please specify :2024 proxy statement

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing and guiding scenario analysis
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Overseeing and guiding public policy engagement
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding the development of a business strategy
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring compliance with corporate policies and/or commitments
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Overseeing and guiding public policy engagement
- Reviewing and guiding innovation/R&D priorities
- Approving and/or overseeing employee incentives
- Monitoring the implementation of the business strategy
- Overseeing reporting, audit, and verification processes

(4.1.2.7) Please explain

Working with company leadership, the Cummins board engages on a wide range of sustainability matters, including employee health and wellbeing, Cummins' PLANET 2050 (sustainability) and Destination Zero (product decarbonization) strategies, enterprise risk management, advancing aspirational representation goals

and more. Key reflections of their strategic involvement can be seen in: -Significantly progressing the company's Destination Zero strategy — Cummins' commitment to sustainability and helping customers navigate the energy transition while growing the business — through capital and people investments, mergers and acquisitions and increased R&D funding. -Tracking PLANET 2050 goals and ensuring the company is doing its part to address climate change and air emissions, using natural resources in the most sustainable way, and improving the communities in which employees live and work. The Board and its Committees exercise robust oversight of the company's enterprise risk management program with dedicated time at every regular Board meeting. Top tier risks are assigned to members of the Cummins Leadership Team. Board and its Committees provide strong oversight of ESG risks and opportunities including at least one annual review by full Board of ESG strategy and challenges and detailed reviews in the designated committees For example, the SAFETY, ENVIRONMENT AND TECHNOLOGY COMMITTEE (SET) Meetings in 2023: 5 KEY RESPONSIBILITIES •Reviews the company's safety program with an emphasis on employee, workplace and product safety. •Reviews the company's progress on its major sustainability initiatives from Planet 2050 and the environmental management of our facilities and operations. •Reviews our Destination Zero initiative and key technology developments that may impact product competitiveness for both core and new business areas. •Reviews public policy developments, strategies, enterprise risks and positions taken by us with respect to safety, environmental and technological matters that significantly impact us or our products. •Reviews product and service quality performance and guides our strategies and improvement initiatives.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board chair
- Chief Executive Officer (CEO)
- Board-level committee
- President

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Individual role descriptions
- Other policy applicable to the board, please specify :2024 proxy statement

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing and guiding scenario analysis
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Overseeing and guiding public policy engagement
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding the development of a business strategy
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring compliance with corporate policies and/or commitments
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Overseeing and guiding public policy engagement
- Reviewing and guiding innovation/R&D priorities
- Approving and/or overseeing employee incentives
- Monitoring the implementation of the business strategy
- Overseeing reporting, audit, and verification processes

(4.1.2.7) Please explain

Working with company leadership, the Cummins board engages on a wide range of sustainability matters, including employee health and wellbeing, Cummins' PLANET 2050 (sustainability) and Destination Zero (product decarbonization) strategies, enterprise risk management, advancing aspirational representation goals and more. Key reflections of their strategic involvement can be seen in: -Significantly progressing the company's Destination Zero strategy — Cummins' commitment to sustainability and helping customers navigate the energy transition while growing the business — through capital and people investments, mergers and acquisitions and increased R&D funding. -Tracking PLANET 2050 goals and ensuring the company is doing its part to address climate change and air emissions, using natural resources in the most sustainable way, and improving the communities in which employees live and work. The Board and its Committees exercise robust oversight of the company's enterprise risk management program with dedicated time at every regular Board meeting. Top tier risks are assigned to members of the Cummins Leadership Team. Board and its Committees provide strong oversight of ESG risks and opportunities including at least one annual review by full Board of ESG strategy and challenges and detailed reviews in the designated committees. For example, the SAFETY, ENVIRONMENT AND TECHNOLOGY COMMITTEE (SET) Meetings in 2023: 5 KEY RESPONSIBILITIES •Reviews the company's safety program with an emphasis on employee, workplace and product safety. •Reviews the company's progress on its major sustainability initiatives from Planet 2050 and the environmental management of our facilities and operations. •Reviews our Destination Zero initiative and key technology developments that may impact product competitiveness for both core and new business areas. •Reviews public policy developments, strategies, enterprise risks and positions taken by us with respect to safety, environmental and technological matters that significantly impact us or our products. •Reviews product and service quality performance and guides our strategies and improvement initiatives.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Consulting regularly with an internal, permanent, subject-expert working group

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

No, and we do not plan to within the next two years

(4.2.4) Primary reason for no board-level competency on this environmental issue

Select from:

Judged to be unimportant or not relevant

(4.2.5) Explain why your organization does not have a board with competence on this environmental issue

Not determined to be material based on double materiality assessment.

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Consulting regularly with an internal, permanent, subject-expert working group

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue	Primary reason for no management-level responsibility for environmental issues	Explain why your organization does not have management-level responsibility for environmental issues
Climate change	Select from: <input checked="" type="checkbox"/> Yes	Select from:	Rich text input [must be under 2500 characters]
Forests	Select from: <input checked="" type="checkbox"/> No, but we plan to within the next two years	Select from: <input checked="" type="checkbox"/> Judged to be unimportant or not relevant	Not determined to be material based on double materiality assessment.
Water	Select from: <input checked="" type="checkbox"/> Yes	Select from:	Rich text input [must be under 2500 characters]
Biodiversity	Select from: <input checked="" type="checkbox"/> No, but we plan to within the next two years	Select from: <input checked="" type="checkbox"/> Judged to be unimportant or not relevant	Not determined to be material based on double materiality assessment.

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets
- Setting corporate environmental targets

Strategy and financial planning

- Conducting environmental scenario analysis
- Implementing the business strategy related to environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing annual budgets related to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- Providing employee incentives related to environmental performance
- Other, please specify :The Chair and CEO at Cummins has direct responsibility for climate-related issues in strategy, operations (manufacturing and supply chain), planning, budget, technology, and innovation.

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

The Chair and CEO at Cummins has direct responsibility for climate-related issues in strategy, operations (manufacturing and supply chain), planning, budget, technology, and innovation. The Board and its Committees exercise robust oversight of the company's enterprise risk management program with dedicated time to review the top tier risks at every regular Board meeting, including climate-related risks. The Board or its Committees review ESG strategies, risks and progress with dedicated time at every regular Board meeting. Board oversight of the top environmental, social and governance risks and opportunities happen in the following committees depending upon the topic: Talent Management and Compensation Committee; Safety, Environmental and Technology Committee; Audit Committee and the Governance and Nominating Committee. Leadership also reviews the ESG Strategy and progress with the full Board regularly. The company's Executive Director of Global Risk provides accountability over ESG strategic direction and serves as a primary point of contact for the Board and the Cummins executive management team.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Conducting environmental scenario analysis
- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues

Other

- Providing employee incentives related to environmental performance
- Other, please specify :The Chair and CEO at Cummins has direct responsibility for climate-related issues in strategy, operations (manufacturing and supply chain), planning, budget, technology, and innovation.

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

The Chair and CEO at Cummins has direct responsibility for climate-related issues in strategy, operations (manufacturing and supply chain), planning, budget, technology, and innovation. The Board and its Committees exercise robust oversight of the company's enterprise risk management program with dedicated time to review the top tier risks at every regular Board meeting, including climate-related risks. The Board or its Committees review ESG strategies, risks and progress with dedicated time at every regular Board meeting. Board oversight of the top environmental, social and governance risks and opportunities happen in the following committees depending upon the topic: Talent Management and Compensation Committee; Safety, Environmental and Technology Committee; Audit Committee and the Governance and Nominating Committee. Leadership also reviews the ESG Strategy and progress with the full Board regularly. The company's Executive Director of Global Risk provides accountability over ESG strategic direction and serves as a primary point of contact for the Board and the Cummins executive management team.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

- Risk committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets

(4.3.1.4) Reporting line

Select from:

- Other, please specify :Executive Director, Global Risk

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

The company has an executive risk council, comprised of the Senior Vice President, Vice-President – Chief Financial Officer, Vice President and Chief Legal Officer, Vice President – Corporate Strategy and Vice President and Chief Administrative Officer the Vice President -Corporate Controller and the Vice President of Internal Audit of Cummins that meets five times per year with the Executive Director, Global Risk to review and update our material enterprise-related risks and mitigation plans for each. The executive risk council also is responsible for reviewing and approving the company’s double materiality assessment that identifies ESG impacts, risks and opportunities. The council meets regularly to review and update Cummins’ material enterprise-related risks and mitigation plans. As climate-related risks affect all aspects of the business, the enterprise risks incorporate, where relevant, climate-related aspects, with a separate standard alone enterprise risk on climate change. The Executive Risk Council (ERC) provides direction on risk assessments and mitigation plans, approves all risk escalation or de-escalation, and identifies new and emerging risks. Ownership of the most significant enterprise risks are assigned to members of Cummins’ leadership team. The ERC reviews all the risks annually and regularly completes detailed review of top tier risks. After each annual review, the enterprise risks are presented to the Cummins board of Directors with the Cummins’ leadership team in attendance. The final enterprise risks are then shared with leadership across all businesses, functions and regions.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Technology Officer (CTO)

(4.3.1.2) Environmental responsibilities of this position

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets
- Setting corporate environmental targets

Strategy and financial planning

- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Quarterly

(4.3.1.6) Please explain

The centralized technical and environmental organization, reporting to the Chief Technical Officer (CTO), contains the Environmental Sustainability Program office for sustainability plans and reviews with a focus on technology and innovation. The CTO oversees advancements in research and technology, enterprise technology portfolio management, and the overall responsibility for the Company's environmental sustainability strategy.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

- Environmental, Social, Governance committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments

(4.3.1.4) Reporting line

Select from:

- Other, please specify :Executive Director of Global Risk

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

In response to the growing impact of climate-related risks and the increase in regulatory requirements, a new ESG Strategy Team was established in January 2023, under the Executive Director of Global Risk. This team is responsible for leading the company's double materiality assessment to identify ESG impacts, risks and opportunities; co-ordinates Cummins' global approach to ESG; to provide support to the Cummins businesses in the achievement of their ESG-related business strategies such as PLANET 2050 and Destination Zero; and ensures compliance with Cummins' obligations under the growing number of ESG reporting and disclosure regulations globally. The ESG Strategy Team established a cross-functional working group, primarily comprised of various functional and regional representatives, to support the work of the ESG Strategy Team and Cummins ESG strategy. Cummins also has established an ESG management review group (MRG) which includes senior leaders who help break down barriers and provide guidance to the ESG Strategy Team that can be put into action by the ESG Working Group.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

- Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing engagement in landscapes and/or jurisdictions

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a climate transition plan
- Implementing the business strategy related to environmental issues

(4.3.1.4) Reporting line

Select from:

- Other, please specify :Chief Technical Officer

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

The company's Action Committee for Environmental Sustainability (ACES), formed in 2012, integrates climate action into Cummins' overall business strategy. The executive sponsor and the head of this group both report up to the Chief Technical Officer. The group is the voice and catalyst for environmental action beyond

compliance in the company and provides tools and resources for employees to go further and faster in reaching Cummins' environmental goals. The group meets monthly and reports progress to the CTO through its executive sponsor. ACES directs the development and implementation of the environmental sustainability strategy and reports out on progress in meeting goals. The corporate ACES team has a global focus, including among its stakeholders, every business segment and key functions. It meets annually with the Chair and CEO. The individual stakeholders and goal owner areas of ACES ensures that all aspects of the environment and relevant areas of the business are included, and data is collected and reported that informs decision-making and goal setting. Additional executive sponsor meetings align functional and business leaders across the organization and prioritize actions required for goal progress.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

No, but we plan to introduce them in the next two years

(4.5.3) Please explain

Our compensation programs are designed to drive our business strategy and results. Our incentive plans, which apply to all participants including executives, are designed to link pay to annual and long-term performance, and to the successful execution of business strategies. Our business strategy is aligned with our environmental strategy and our product decarbonization and growth strategy, Destination Zero. Destination Zero is a customer-driven, multi-solution approach that includes advancing the company's core business as well as developing new, zero-emissions solutions through Accelera by Cummins. Incentive compensation tied to climate change is being developed by the company with a plan to introduce it publicly in the near term. Additional information on executive compensation can be found beginning on page 23 of our 2024 proxy statement.

Forests

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

Our compensation programs are designed to drive our business strategy and results. Our incentive plans, which apply to all participants including executives, are designed to link pay to annual and long-term performance, and to the successful execution of business strategies. Our business strategy is aligned with our environmental strategy and our product decarbonization and growth strategy, Destination Zero. Destination Zero is a customer-driven, multi-solution approach that includes advancing the company's core business as well as developing new, zero-emissions solutions through Accelera by Cummins. Incentive compensation tied to climate change is being developed by the company with a plan to introduce it publicly in the near term. Additional information on executive compensation can be found beginning on page 23 of our 2024 proxy statement.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

Our compensation programs are designed to drive our business strategy and results. Our incentive plans, which apply to all participants including executives, are designed to link pay to annual and long-term performance, and to the successful execution of business strategies. Our business strategy is aligned with our environmental strategy and our product decarbonization and growth strategy, Destination Zero. Destination Zero is a customer-driven, multi-solution approach that includes advancing the company's core business as well as developing new, zero-emissions solutions through Accelera by Cummins. Incentive compensation tied to climate change is being developed by the company with a plan to introduce it publicly in the near term. Additional information on executive compensation can be found beginning on page 23 of our 2024 proxy statement.

[Fixed row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	<p>Does your organization have any environmental policies?</p>
	<p>Select from: <input checked="" type="checkbox"/> Yes</p>

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- Climate change
- Water

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations

(4.6.1.4) Explain the coverage

This policy applies globally to the employees of Cummins entities in which Cummins has a controlling ownership interest or management responsibility, including our subsidiaries, joint ventures, affiliated companies and distributors. If Cummins does not have a controlling ownership interest or management responsibility, Cummins will take reasonable steps to require compliance with this policy and the law.

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to comply with regulations and mandatory standards
- Commitment to take environmental action beyond regulatory compliance

Water-specific commitments

- Commitment to control/reduce/eliminate water pollution

Additional references/Descriptions

- Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- No, and we do not plan to align in the next two years

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

Cummins 2023 HSE Policy.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

- Climate change
- Water

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations
- Downstream value chain

(4.6.1.4) Explain the coverage

Cummins environmental sustainability strategy includes nine goals timed to 2030 and aspirational targets for 2050 and works with Destination Zero, Cummins' strategy to reduce the greenhouse gas and air quality impacts of its products, and Cummins Water Works, the company's initiative to address the global water crisis. For more information, please see Cummins 2023-2024 Sustainability Progress Report here: <https://www.cummins.com/company/esg/sustainability-progress-reports> Stakeholder engagement: pg 27-28 Community engagement and capacity building: pg 34, 36, 40 Supplier engagement and capacity building: pg 54, 64, 67, 68 Regulatory and legislative engagement: pg 61-63

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to a circular economy strategy
- Commitment to comply with regulations and mandatory standards
- Commitment to take environmental action beyond regulatory compliance
- Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

- Commitment to control/reduce/eliminate water pollution
- Commitment to reduce water consumption volumes
- Commitment to water stewardship and/or collective action

Social commitments

- Commitment to promote gender equality and women's empowerment
- Commitment to respect internationally recognized human rights

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with the Paris Agreement
- Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

Yes, in line with another global environmental treaty or policy goal, please specify :As a signer of the U.N. Global Compact in 2017, Cummins supports the U.N.'s Sustainable Development Goals to "end poverty, protect the planet and ensure prosperity for all." See page 12 in the Cummins 2023-2024 Sustainability Progress Report

(4.6.1.7) Public availability

Select from:

Publicly available

(4.6.1.8) Attach the policy

2023-2024-Cummins-Sustainability-Progress-Report.pdf

[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

Terra Carta

Task Force on Climate-related Financial Disclosures (TCFD)

CEO Water Mandate

UN Global Compact

Race to Zero Campaign

Science-Based Targets Initiative (SBTi)

(4.10.3) Describe your organization's role within each framework or initiative

The company joined the CEO Water Mandate, an extension of the United Nations' Global Compact, in 2019, and the related Water Resilience Coalition in 2021. In 2021, Cummins joined Business Ambition for 1.5C, which encourages companies to set robust emission reduction goals for GHGs using science-based targets

aligned to the 2015 Paris Climate Accords. By extension, the company also was accepted into the United Nations' Race to Zero campaign, a global effort to rally leadership and support from businesses, investors, cities and regions for climate action. In 2017, Cummins pledged to develop targets within the SBTi framework. In 2019, the company announced two goals aligned to the framework—one for newly sold products and the other for facilities and operations. The facilities and operations goal is specifically tied to keeping global warming to a 1.5° C temperature increase over pre-industrial levels while the newly sold products goal is aligned to a 1.5° C to 2° C range. Since 2021, Cummins has posted an annual Task Force on Climate-related Financial Disclosures (TCFD). Since 2017, Cummins has been a member of the UN Global Compact

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

- Yes, we engaged directly with policy makers
- Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

- Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

- Paris Agreement

(4.11.4) Attach commitment or position statement

Climate change policy position.docx

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

The Company has several groups and processes in place to ensure that our advocacy is consistent with our environmental and climate strategies. a. First, the Government Relations team works internally to align with Cummins' businesses, functional areas and communities to identify opportunities and barriers to profitable growth. With this alignment, the function can then go advocate globally for favorable government policies, legislation, research funding and regulatory guidelines that address business and community objectives. This is done through meetings with legislators at the local, state and federal levels as an individual company or apart of a larger stakeholder group with aligned interests. Our advocacy focuses on a broad spectrum of topics but a large portion of the advocacy is focused on Destination Zero and how we can partner with governments or as an industry to bring our customers the right technology, at the right price, meeting the necessary climate goals. b. The Product Compliance and Regulatory Affairs group provides independent oversight to company-wide product development teams and business units as it relates to emissions and non-emissions. Our team of experts work to provide training, documentation, support systems and other resources needed so we can deliver for our customers and meet our vision. c. The Technical & Environmental Strategic Planning exists to lead the PLANET 2050 program and strategy providing a global voice and catalyst to create, align, and accelerate environmental priorities globally including identifying new focus areas and driving actions and change management to maintain environmental leadership.

[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Inflation Reduction Act clean energy tax credits

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

- Subsidies for low-carbon, non-renewable energy projects
- Subsidies for renewable energy projects
- Subsidies on infrastructure
- Subsidies on products or services

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- United States of America

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Encourage IRA clean energy tax credit implementation to encourage hydrogen and battery adoption.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Discussion in public forums
- Participation in working groups organized by policy makers

- Responding to consultations
- Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The clean energy tax credits in the IRA address economy-wide clean energy manufacturing, infrastructure, development, and deployment challenges to economy-wide decarbonization.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- Paris Agreement

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Phase 3 GHG rule for commercial vehicles

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

- Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

- Emissions – CO2

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- United States of America

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Support a national standard that accounts for well to wheel emissions reductions in commercial vehicles.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Discussion in public forums
- Participation in working groups organized by policy makers
- Responding to consultations

- Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The Phase 3 fuel efficiency rule for commercial vehicles promulgates a nationwide standard providing certainty to drive technology adoption to decarbonize trucking.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- Paris Agreement

Row 3

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Hydrogen Hubs

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

- Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

- Subsidies on infrastructure

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- United States of America

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Discussion in public forums
- Participation in working groups organized by policy makers
- Responding to consultations
- Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Hydrogen Hubs support development of regional hydrogen ecosystems to advance clean hydrogen deployment and economies of scale for industrial decarbonization.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

Paris Agreement

Row 4

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Battery policy

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

Subsidies on products or services

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Discussion in public forums
- Participation in working groups organized by policy makers
- Responding to consultations
- Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Globally, sound battery policies are critical to advance development and adoption of battery solutions to decarbonize both mobile and stationary applications.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

Paris Agreement

Row 5

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Low Carbon Fuel policy

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

Alternative fuels

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Discussion in public forums
- Participation in working groups organized by policy makers
- Responding to consultations
- Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Policies to promote low carbon fuels address decarbonization of captive fleets that cannot or will not adopt ZEV technology. Low carbon fuel adoption combined with ZEV adoption for certain applications ensures we reduce emissions both more broadly and efficiently than relying on ZEVs alone.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- Paris Agreement
- [Add row]*

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

- National Association of Manufacturers

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- Yes, and they have changed their position

(4.11.2.8) Describe how your organization’s position is consistent with or differs from the organization or individual’s position, and any actions taken to influence their position

NAM supports the goals of the Paris Climate Agreement and supports a market based mechanism to internalize the social cost of carbon. Cummins works actively in NAM to encourage it to be supportive of fuel economy in vehicles and of industrial energy efficiency programs in our sector. The company is encouraging the organization to work more collaboratively with the EPA.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

54609

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

To support NAM as an effective resource and influential advocate for manufacturers across the country.

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

Select all that apply

Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

Other global trade association, please specify :Business Roundtable

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

Yes, and they have changed their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

BRT supports the goals of the Paris Climate Agreement and supports a market based mechanism to internalize the social cost of carbon, in addition to the clean energy tax provisions in the Inflation Reduction Act. Cummins has been a voice for climate change action in the BRT for more than a decade.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

84000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Cummins supports the Business Roundtable's mission to promote a a thriving U.S. economy and expanded opportunities for all Americans through sound public policies.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

Row 3

(4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

Other global trade association, please specify :The Engine Manufacturers Association

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

Yes, and they have changed their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

EMA supports effective rulemaking to promote the most advanced technologies, and significant funding to promote alternative fuel, battery and hydrogen infrastructure, research, development and deployment. Cummins works actively in the EMA to encourage it to be supportive of engine decarbonization and of energy efficiency programs in our sector.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

30042

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Cummins supports the EMA's push for advanced technologies, and significant funding to promote alternative fuel infrastructure, research, development and deployment

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

Row 4

(4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

US Chamber of Commerce

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Mixed

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

Yes, we attempted to influence them but they did not change their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The Chamber of Commerce supports the goals and US participation in the Paris Climate Agreement. Cummins works actively with the US Chamber to encourage them to be supportive of policies that address climate change, including the clean energy tax credits in the IRA, and a mechanism to price the social cost of carbon.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

17500

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Cummins supports the US Chamber of Commerce in its work to advocate for an economy-wide price on carbon, and protect and strengthen the clean energy tax credits included in the Inflation Reduction Act.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

Row 5

(4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

- Other trade association in North America, please specify :The American Trucking Association

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- Yes, and they have changed their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Cummins works with ATA to encourage regulatory and legislative programs to reduce CO2 and NOx emissions from trucks. Cummins works actively in the ATA to encourage it to be supportive of fuel economy in vehicles and of energy efficiency programs in our sector

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Cummins supports in the ATA in its work to be supportive of fuel economy in vehicles and of energy efficiency programs in our sector.

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

Select all that apply

Paris Agreement

[Add row]

(4.12) Have you published information about your organization’s response to environmental issues for this reporting year in places other than your CDP response?

Select from:

Yes

(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

- In voluntary sustainability reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Strategy
- Emissions figures
- Emission targets

(4.12.1.6) Page/section reference

Page 24-35

(4.12.1.7) Attach the relevant publication

2023-2024-Cummins-Sustainability-Progress-Report.pdf

(4.12.1.8) Comment

Now in its 20th year, Cummins Sustainability Progress Report clearly illustrates how Cummins' business and environmental strategies are intentionally and intricately aligned; how we are innovating for our customers to power their success, positively impacting our communities and protecting the planet for future generations.

Row 2

(4.12.1.1) Publication

Select from:

- In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

- TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Governance
- Risks & Opportunities
- Strategy
- Emissions figures
- Emission targets

(4.12.1.6) Page/section reference

Page 2-13

(4.12.1.7) Attach the relevant publication

(4.12.1.8) Comment

Cummins 2023 TCFD Report

Row 3

(4.12.1.1) Publication

Select from:

- In other regulatory filings

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Governance
- Risks & Opportunities
- Strategy

(4.12.1.6) Page/section reference

Page 12-14 Page 18-21 Page 34

(4.12.1.7) Attach the relevant publication

2024 Form 10k.pdf

(4.12.1.8) Comment

Cummins 2023 10k for fiscal year ended 2024

Row 4

(4.12.1.1) Publication

Select from:

- In other regulatory filings

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Strategy
- Governance
- Emission targets
- Emissions figures
- Value chain engagement
- Public policy engagement
- Water accounting figures
- Content of environmental policies

(4.12.1.6) Page/section reference

Pages 359-375

(4.12.1.7) Attach the relevant publication

Cummins India Limited Annual Report 23-24_0.pdf

(4.12.1.8) Comment

Cummins India Limited BRSR Report

Row 5

(4.12.1.1) Publication

Select from:

In other regulatory filings

(4.12.1.3) Environmental issues covered in publication

Select all that apply

Climate change

(4.12.1.4) Status of the publication

Select from:

Complete

(4.12.1.5) Content elements

Select all that apply

Emissions figures

Emission targets

(4.12.1.6) Page/section reference

Pages 23-24

(4.12.1.7) Attach the relevant publication

companies_house_document.pdf

(4.12.1.8) Comment

Cummins Ltd. Annual Report and financial statements for the year ended 31 December 2023
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Every three years or less frequently

Forests

(5.1.1) Use of scenario analysis

Select from:

No, but we plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

Not an immediate strategic priority

(5.1.4) Explain why your organization has not used scenario analysis

Not determined to be material based on double materiality assessment.

Water

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Every three years or less frequently

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

SSP2

(5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Country/area

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 2.5°C - 2.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Finance and insurance

- Other finance and insurance driving forces, please specify :Manage risk associated with increase in insurance premiums by having the right mitigation measures in place.

Regulators, legal and policy regimes

- Global regulation

- Level of action (from local to global)

Direct interaction with climate

- On asset values, on the corporate
- Perception of efficacy of climate regime
- Other direct interaction with climate driving forces, please specify :Asses business interruption risk and improve business continuity/resilience

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The analysis was specific to physical climate risk and potential impact on different areas of operations/communities. We have analyzed how physical risk could impact different areas of operation including infrastructure, procurement, operations, and employees. IPCC models were used which regional level physical climate risk data across different temperature increase scenarios and timelines. We noted that the low physical climate risk scenario will present a moderate risk with impact to operation and level of action/mitigation measures required. We anticipated that there will be regulatory requirements based on the emerging state of ESG disclosures that the company will have to start disclosing key risks associated with the climate change

(5.1.1.11) Rationale for choice of scenario

Cummins is a global company that has direct operations in many parts of the world and a global supply chain. It is important for the company to understand how the acute and chronic weather events impact our operations to minimize business interruption risk. RCP 4.5 represents moderate increase in physical risk which would require the company to better prepare for extreme weather events, increased risk due to heat and increased likelihood of water stress in some regions. For Cummins, this means that the company has to prepare for greater potential of disruption in supply chain operations, higher cooling needs in facilities, and increased risk of direct operations being impacted by weather events This is an IPCC scenario, we have leveraged Jupiter Intelligence which models the physical climate risk data for 8 perils (flood, drought, heat etc.) by geographical location based on the IPCC model/public data

Water

(5.1.1.1) Scenario used

Water scenarios

- WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Country/area

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Chronic physical

(5.1.1.7) Reference year

2018

(5.1.1.8) Timeframes covered

Select all that apply

- 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Changes to the state of nature

Regulators, legal and policy regimes

- Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assume 3% annual growth

(5.1.1.11) Rationale for choice of scenario

We chose to use WRI predictions for water scarcity in regions, we have also used Maplecroft to analyze the quality of water.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

SSP5

(5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

Country/area

(5.1.1.5) Risk types considered in scenario

Select all that apply

Acute physical

Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

4.0°C and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Finance and insurance

- Other finance and insurance driving forces, please specify :Manage risk associated with increase in insurance premiums by having the right mitigation measures in place.

Regulators, legal and policy regimes

- Global regulation
- Level of action (from local to global)

Direct interaction with climate

- On asset values, on the corporate
- Perception of efficacy of climate regime
- Other direct interaction with climate driving forces, please specify : Asses business interruption risk and improve business continuity/resilience

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The analysis was specific to physical climate risk and potential impact on different areas of operations/communities. We have analyzed how physical risk could impact different areas of operation including infrastructure, procurement, operations, and employees. IPCC models were used which regional level physical climate risk data across different temperature increase scenarios and timelines. We noted that the low physical climate risk scenario will present a high risk with impact to operation

and level of action/mitigation measures required. We anticipated that there will be regulatory requirements based on the emerging state of ESG disclosures that the company will have to start disclosing key risks associated with the climate change

(5.1.1.11) Rationale for choice of scenario

Cummins is a global company that has direct operations in many parts of the world and a global supply chain. It is important for the company to understand how the acute and chronic weather events impact our operations to minimize business interruption risk. RCP 8.5 represents higher business interruption risk would require the company to better prepare for extreme weather events, increased risk due to heat and increased likelihood of water stress in some regions. For Cummins, this means that the company has to prepare for greater potential of disruption in supply chain operations, higher likelihood of facilities operations disruptions, increased cost of climate-proofing infrastructure and increased risk of direct operations being impacted by weather events This is an IPCC scenario, we have leveraged Jupiter Intelligence which models the physical climate risk data for 8 perils (flood, drought, heat etc.) by geographical location based on the IPCC model/public data

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

SSP1

(5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

Country/area

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 1.6°C - 1.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Finance and insurance

- Other finance and insurance driving forces, please specify :Manage risk associated with increase in insurance premiums by having the right mitigation measures in place.

Regulators, legal and policy regimes

- Global regulation
- Level of action (from local to global)

Direct interaction with climate

- On asset values, on the corporate

- Perception of efficacy of climate regime
- Other direct interaction with climate driving forces, please specify : Asses business interruption risk and improve business continuity/resilience

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The analysis was specific to physical climate risk and potential impact on different areas of operations/communities. We have analyzed how physical risk could impact different areas of operation including infrastructure, procurement, operations, and employees. IPCC models were used which regional level physical climate risk data across different temperature increase scenarios and timelines. We noted that the low physical climate risk scenario will present a lower risk with impact to operation and level of action/mitigation measures required. We anticipated that there will be regulatory requirements based on the emerging state of ESG disclosures that the company will have to start disclosing key risks associated with the climate change

(5.1.1.11) Rationale for choice of scenario

Cummins is a global company that has direct operations in many parts of the world and a global supply chain. It is important for the company to understand how the acute and chronic weather events impact our operations to minimize business interruption risk. RCP 2.6 represents the lowest-warming scenario among the RCPs. For Cummins, this means reduced likelihood of extreme weather events that could disrupt operations or supply chains, decreased probability of water scarcity issues in manufacturing processes. This is an IPCC scenario, we have leveraged Jupiter Intelligence which models the physical climate risk data for 8 perils (flood, drought, heat etc.) by geographical location based on the IPCC model/public data

[Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Climate-related scenario analyses were considered in the development of the company's overarching environmental sustainability strategy, PLANET 2050, and Cummins' product decarbonization strategy, Destination Zero, announced in 2019 and 2022, respectively.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Risk and quality scenario analyses were considered in the development of the company's overarching environmental sustainability strategy, PLANET 2050, community engagement program, Cummins Water Works, and product decarbonization strategy, Destination Zero.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

The biggest impact we can make to meet our bold sustainability goals is by continuing to execute our product decarbonization strategy, called Destination Zero. This strategy is a customer-driven, multisolution approach that advances engine-based solutions now while innovating for the future by developing new zero-emissions solutions for the diverse applications we serve. Over the past several years, we have acted to increase the understanding and management of the complicated factors impacting climate-related matters while also showing meaningful outcomes that demonstrate our commitment to addressing them. Our industry is heavily impacted by external pacing factors, such as customer adoption of new technologies, stronger GHG-reducing regulations, broader availability of lower-carbon fuels and infrastructure buildout. Those factors are progressing slower than anticipated when we established the goals. Despite the challenges associated with slower adoption rates of lowercarbon technology solutions, we remain resolute that our Destination Zero strategy is the right one. By continuing to advance cleaner engine-based solutions and not waiting until 2035 to go to market with fully zero-emissions solutions, we estimate a cumulative carbon reduction impact of greater than 1.4 gigatons — the equivalent of removing all trucks globally from the road for three years.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Not only does Cummins solicit feedback internally, it regularly gathers external stakeholder feedback including frequent collaborations with partners, suppliers, government agencies and customers to identify risks from increasing laws and regulations, changing customer preferences, new disruptive technology and public policy support. Examples also include analyst days and annual shareholder meetings, with material accessible publicly.

(5.2.9) Frequency of feedback collection

Select from:

More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

As we navigate a dynamic time in our world and workplace, we draw upon the combination of our market knowledge, core competencies, strong financial position, unique culture and innovative passion to ensure our continued success. In doing so, we have built the broadest combination of low- and zero-emissions technologies dedicated to the commercial vehicle industry and continue to invest in our people and communities. This is our Destination Zero strategy in action and embodies our commitment to sustainability and helping our customers navigate the energy transition while growing our business. Our customer-driven, multi-solution approach is rooted in the understanding that a variety of technologies are required to achieve industry-wide decarbonization across the diverse applications we power. By advancing our core business as well as developing new, zero-emissions solutions through Accelera by Cummins, we meet our customers' needs today, grow our business and reduce our impact on the environment.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Over the past several years, the company has acted to increase the understanding and management of the complicated factors impacting climate-related matters while also showing meaningful outcomes that demonstrate our commitment to addressing them. When Cummins launched Destination Zero two years ago, there was a clear recognition that the path to zero emissions would not be a linear one and highly influenced by external factors. While the path looks similar to what company leaders shared two years ago, the pacing factors — things like fueling and charging infrastructure, economics, customer acceptance and application feasibility of alternate technologies, and regulations and incentives — are both evolving and also generally slowing the pace of adoption for zero-emissions solutions. Therefore, meeting the 2030 goal to reduce product Scope 3 absolute lifetime GHG emissions from newly sold products by 25% is a function of technology, market behavior, volume, and product mix. The scope of this science-based target includes CO₂ e (carbon dioxide, methane and nitrous oxide) emissions generated during the use phase throughout the product's estimated lifetime. The goal does not include full lifecycle or well-to-wheel considerations. Given the impact of those highly influential pacing factors and increased growth in engine volumes, the 2023 emissions increased from the baseline. However, the company has made progress in decreasing GHG per unit from the prior year.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

[2023-2024-Cummins-Sustainability-Progress-Report.pdf](#)

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

- Plastics
- Water

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

Cummins PLANET 2050 environmental sustainability strategy includes nine goals timed to 2030 and aspirational targets for 2050. PLANET 2050 works with Destination Zero, Cummins' strategy to reduce the greenhouse gas and air quality impacts of its products, and Cummins Water Works, the company's initiative to address the global water crisis. Nine 2030 goals: - Reduce absolute greenhouse gas (GHG) emissions from facilities and operations by 50%. - Reduce Scope 3 absolute lifetime GHG emissions from newly sold products by 25%. - Partner with customers to reduce Scope 3 GHG emissions from products in the field by 55 million metric tons. - Reduce emissions of volatile organic compounds from paint and coating operations by 50%. - Create a circular lifecycle plan for every part to use less, use better, use again. - Generate 25% less waste in facilities and operations as a percent of revenue. - Reuse or responsibly recycle 100% of packaging plastics and eliminate single-use plastics in dining facilities, at employee events and as amenities. - Reduce absolute water consumption in facilities and operations by 30%. - Produce net water benefits that exceed Cummins' annual water use in all Cummins regions.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- Products and services
- Investment in R&D
- Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Cummins business and environmental strategies are aligned. The company's mission is making people's lives better by powering a more prosperous world. This requires a healthier planet, vibrant communities and engaged citizens. The company acknowledges the weighty responsibility and opportunity it has to guide the industry into the next era of smarter, cleaner power. The company has built a broad combination of low- and zero-emissions technologies dedicated to the commercial vehicle industry and continues to invest in its people and communities. This is the Destination Zero strategy in action and embodies the company's commitment to sustainability and helping its customers navigate the energy transition while growing the company's business. Cummins is confident that Destination Zero strategy is the right one, and it is rendering results. In 2023, the company achieved record full-year revenues of 34.1 billion, 21% more than 2022, and a record operating cash flow of 4.0 billion, a significant increase from 2.0 billion achieved in 2022. Destination Zero is also an extension of Cummins' long and successful history of embracing environmental challenges as an opportunity to innovate and drive growth in our business. During the last few decades, the innovators at Cummins have worked hard to reduce criteria pollutants of NOx and particulate matter from Cummins engines. As emissions regulations become increasingly stringent and complex around the world, Cummins is committed to collaborate closely with regulators to meet and exceed emissions requirements. For additional information please refer to pages 19-23 of our Sustainability Progress Report.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Two years ago, Cummins introduced Destination Zero as the company's winning growth strategy – and it is proving to be the right strategy for customers, the environment and for the continued success of the business. In 2023, the company achieved record full-year revenues of 34.1 billion, 21% more than 2022, and a record operating cash flow of 4.0 billion, a significant increase from 2.0 billion achieved in 2022. Advancing this strategy requires significant investment across the business, in the company's people, facilities and suppliers. In 2023, Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating a record 1.4 billion to research and development. Such investments include improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production technologies. For additional information please refer to pages 19-23 of our Sustainability Progress Report.

Operations

(5.3.1.1) Effect type

Select all that apply

Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Two years ago, Cummins introduced Destination Zero as the company's winning growth strategy – and it is proving to be the right strategy for customers, the environment and for the continued success of the business. In 2023, the company achieved record full-year revenues of 34.1 billion, 21% more than 2022, and a record operating cash flow of 4.0 billion, a significant increase from 2.0 billion achieved in 2022. Advancing this strategy requires significant investment across the business, in the company's people, facilities and suppliers. In 2023, Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating a record 1.4 billion to research and development. Such investments include

improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production technologies. For additional information please refer to pages 19-23 of our Sustainability Progress Report.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Capital expenditures
- Capital allocation

(5.3.2.2) Effect type

Select all that apply

- Risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change
- Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

In 2023, Cummins invested over 40 million to complete 586 facilities energy, water and waste reduction projects. Of this investment, 267 GHG reduction projects were completed that are estimated to save more than 29,951 metric tons CO₂e annually and 66 facilities water reduction projects were completed.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Revenues
- Other, please specify :R&D

(5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Two years ago, Cummins introduced Destination Zero as the company's winning growth strategy – and it is proving to be the right strategy for customers, the environment and for the continued success of the business. In 2023, the company achieved record full-year revenues of 34.1 billion, 21% more than 2022, and a record operating cash flow of 4.0 billion, a significant increase from 2.0 billion achieved in 2022. Advancing this strategy requires significant investment across the business, in the company's people, facilities and suppliers. In 2023, Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating a record 1.4 billion to research and development. Such investments include improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production technologies. For additional information please refer to pages 19-23 of our Sustainability Progress Report.

[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	<i>Select from:</i> <input checked="" type="checkbox"/> No, but we plan to in the next two years

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

Yes

(5.5.2) Comment

In 2023, Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating a record 1.4 billion to research and development. Such investments include improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production technologies.

[Fixed row]

(5.5.8) Provide details of your organization's investments in low-carbon R&D for transport-related activities over the last three years.

Row 1

(5.5.8.1) Activity

Select all that apply

- Light Duty Vehicles (LDV)
- Heavy Duty Vehicles (HDV)

(5.5.8.2) Technology area

Select from:

- Unable to disaggregate by technology area

(5.5.8.4) Average % of total R&D investment over the last 3 years

68.16

(5.5.8.5) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

1001000000

(5.5.8.6) Average % of total R&D investment planned over the next 5 years

68.16

(5.5.8.7) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

In 2023, Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating a record 1.4 billion to research and development. Investments in transport-related R&D totaled 1.001 B and include R&D in our Engine segment and Components segment. Additional information can be found beginning on page 12 in Cummins 2024 10k.

[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

-39

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

80

(5.9.3) Water-related OPEX (+/- % change)

-39

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

80

(5.9.5) Please explain

In 2023 Capital spend was 2.3 Million, Capital expenditures as follows 1.787M for 2021, 3.79M for 2022, 2024 anticipated capital spend is 4.17M Expense for 2023 was approximately 102,000, 2024 anticipated to increase at the same rate as capital expense.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Carbon

	Use of internal pricing of environmental externalities	Environmental externality priced
		<input checked="" type="checkbox"/> Water

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

- Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

- Conduct cost-benefit analysis
- Drive energy efficiency
- Drive low-carbon investment
- Incentivize consideration of climate-related issues in decision making

(5.10.1.3) Factors considered when determining the price

Select all that apply

- Alignment to scientific guidance
- Benchmarking against peers
- Existing or pending legislation

(5.10.1.4) Calculation methodology and assumptions made in determining the price

When evaluating the scientific guidance, peer benchmarking and existing or pending legislation where Cummins operates, a conservative approach was utilized to determine the internal cost of carbon when evaluating project return on investment.

(5.10.1.5) Scopes covered

Select all that apply

- Scope 1
- Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

- Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

- Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

We expect the price to rise over time.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

7

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

7

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

- Capital expenditure
- Operations
- Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

- Yes, for some decision-making processes, please specify :The internal carbon price is built into the financial analysis of all energy and GHG emissions improvement projects for facilities and operations.

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

The internal carbon price is built into the financial analysis of energy and GHG emissions improvement projects to prioritize investments through our centralized facilities and operations capital fund.

[Add row]

(5.10.2) Provide details of your organization's internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

- Other, please specify :Calculated cost of water optional for sites

(5.10.2.2) Objectives for implementing internal price

Select all that apply

- Incentivize consideration of water-related issues in decision making

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

- Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

- Costs of disposing water
- Costs of treating water
- Costs of transporting water
- Existing water tariffs

(5.10.2.5) Calculation methodology and assumptions made in determining the price

Sites are able to use the CMI true cost of water tool as well as online tools available to factor indirect costs into the cost of water. The tools allow sites to enter actual site costs associated with chemicals, labor, disposal and energy related to process use of water to calculate a cost of water for their site. The calculated cost can be used in the ROI analysis of each project.

(5.10.2.6) Stages of the value chain covered

Select all that apply

- Direct operations
- Project/site specific coverage

(5.10.2.7) Pricing approach used – spatial variance

Select from:

- Other, please specify :Site Specific Information Used for Calculations

(5.10.2.9) Pricing approach used – temporal variance

Select from:

- Other, please specify :Pricing is based on site specific costs and variables

(5.10.2.11) Minimum actual price used (currency per cubic meter)

0

(5.10.2.12) Maximum actual price used (currency per cubic meter)

0

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

- Capital expenditure
 Operations
 Opportunity management

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

- No

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- No

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

(5.11.2) Environmental issues covered

Select all that apply

Climate change

Forests

Water

Plastics

Smallholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

Not an immediate strategic priority

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

We are not small-scale agricultural producers.

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

(5.11.2) Environmental issues covered

Select all that apply

Climate change

Forests

Water

Plastics

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

(5.11.2) Environmental issues covered

Select all that apply

Climate change

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

(5.11.2) Environmental issues covered

Select all that apply

Climate change

Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Dependence on water
- Dependence on commodities
- Impact on pollution levels
- Impact on plastic waste and pollution
- Contribution to supplier-related Scope 3 emissions
- Dependence on ecosystem services/environmental assets
- Impact on deforestation or conversion of other natural ecosystems

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 26-50%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

To classify suppliers as having substantive dependencies or impacts on the environment, we defined a threshold based on an analysis of supplier spend and emissions data. Suppliers with the highest environmental impacts are identified by focusing on the top 100 highest emitters, based on EEIO Spend greenhouse gas (GHG) emissions model. In addition, 400 suppliers are directly engaged to quantify emissions of high carbon intensity operations including metal production, casting, forging and machining

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

400

Forests

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Impact on deforestation or conversion of other natural ecosystems

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

1-25%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Cummins is exploring third party certification for our wood suppliers and have completed this in a pilot region.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

70

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

No, we do not assess the dependencies and/or impacts of our suppliers, and have no plans to do so within two years

Plastics

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- Procurement spend
- Product lifecycle
- Regulatory compliance
- Business risk mitigation
- Vulnerability of suppliers
- Strategic status of suppliers
- Supplier performance improvement
- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

Through extensive analysis of supplier spend and emissions data, we have identified high-impact categories and the related high-impact suppliers that significantly contribute to our environmental footprint. By focusing on these key suppliers and categories, we are able to target areas with the greatest potential for reducing greenhouse gas emissions and driving sustainability improvements across our supply chain. This data-driven approach enables us to prioritize efforts where they will have the most substantial environmental impact.

Forests

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- No, we do not prioritize which suppliers to engage with on this environmental issue

(5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

- We engage with all suppliers

(5.11.2.4) Please explain

Cummins is exploring third party certification for our wood suppliers and have completed this in a pilot region. Based on the scope, priority suppliers are identified and engagement is in progress.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- Business risk mitigation
 Material sourcing
 Procurement spend

(5.11.2.4) Please explain

Our environmental policy includes requirements for our supplies including for water. They are in place to create mutual environmental improvements by committing to collaborate with Cummins concerning achievements, trends, and possibilities towards environmental sustainability. Reduce environmental impact of all products, processes and materials. Reduce environmental impact over the full life cycle of all products, processes, and materials by measuring, setting reduction goals and monitoring progress. Develop products and processes that are less harmful to the environment. Minimize adverse environmental impact on air, land, and water. Reduce greenhouse gas emissions in production, logistics and other processes, by establishing a baseline, setting reduction goals and monitoring progress. Minimize and properly manage waste. Minimize water consumption and water-related risks. Minimize the consumption of natural resources, raw materials, and fossil fuel inputs. Promote recycling and evaluate the potential to use recycled or used materials when they are available. Design and deliver to all customers, including Cummins, the most sustainable packaging by assessing its quality and cost over the full life cycle.

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- Leverage over suppliers
- Regulatory compliance
- Supplier performance improvement

(5.11.2.4) Please explain

Indirect suppliers are prioritized based on the regulatory compliance requirements.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

- Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

- Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

We are working to consolidate the approach to contracts globally and business organization. Cummins Supplier Handbook includes: Supplier Relationship Management Scorecard Cummins Inc. Purchasing and Supplier Quality use the Supplier Balanced Scorecard to evaluate customer satisfaction with selected external production and service suppliers. The Supplier Relationship Management Scorecard reports performance in five categories: • Quality Management • End Customer Quality • Delivery • Technology & Innovation • Sustainability. Sustainability scoring includes 1) GHG Emissions data; 2) GHG targets; 3) CDP rating Supplier selection process includes sustainability criteria depending on the product or service category. These include but not limited to certification to ISO standards (14001, 50001), and regulatory compliance history. Supplier agreements for third party logistics (3PL) providers in the United States include Environmental Requirements that covers regulatory and sustainability requirements.

Forests

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

- No, but we plan to introduce environmental requirements related to this environmental issue within the next two years

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

- No, we do not have a policy in place for addressing non-compliance

(5.11.5.3) Comment

In the UK, Cummins has identified suppliers that meet criteria, including the FSC or other certification for wood that we procure. This will be expanded throughout Europe and North America.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

- Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

- Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Our environmental policy includes requirements for our supplies including for water. They are in place to create mutual environmental improvements by committing to collaborate with Cummins concerning achievements, trends, and possibilities towards environmental sustainability. Reduce environmental impact of all products, processes and materials. Reduce environmental impact over the full life cycle of all products, processes, and materials by measuring, setting reduction goals and monitoring progress. Develop products and processes that are less harmful to the environment. Minimize adverse environmental impact on air, land, and water. Reduce greenhouse gas emissions in production, logistics and other processes, by establishing a baseline, setting reduction goals and monitoring progress. Minimize and properly manage waste. Minimize water consumption and water-related risks. Minimize the consumption of natural resources, raw materials, and fossil fuel inputs. Promote recycling and evaluate the potential to use recycled or used materials when they are available. Design and deliver to all customers, including Cummins, the most sustainable packaging by assessing its quality and cost over the full life cycle.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- Measuring product-level emissions

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Certification
- Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

1-25%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

Less than 1%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

76-99%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

The Supplier Relationship Management Scorecard reports performance in five categories: • Quality Management • End Customer Quality • Delivery • Technology & Innovation • Sustainability We also engage with suppliers for Material Compliance, Packaging Measures, and specific activities (for eg: engagement with our suppliers on CBAM and customer requests for emissions factors to estimate embedded carbon data._

Forests

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

Less than 1%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

51-75%

Water

(5.11.6.1) Environmental requirement

Select from:

Total water withdrawal volumes reduction

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Cummins' suppliers must comply with all applicable environmental laws and regulations in areas where they do business. In addition, suppliers must adhere to Cummins' Prohibited Substances standards as well as provide required documentation, e.g. Material Safety Data Sheets (MSDS). Cummins also expects suppliers to understand the Cummins Green Supply Chain Principles above and follow-up and engage with us on packaging and transportation efficiency programs and communicate their own plans to meet or exceed these standards through an environmental policy.

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

- Develop or distribute resources on how to map upstream value chain
- Provide training, support and best practices on how to measure GHG emissions
- Provide training, support and best practices on how to mitigate environmental impact

Financial incentives

- Other financial incentive, please specify :Returnable packaging initiative

Information collection

- Collect climate transition plan information at least annually from suppliers
- Collect GHG emissions data at least annually from suppliers
- Collect targets information at least annually from suppliers
- Collect WASH information at least annually from suppliers

Innovation and collaboration

- Collaborate with suppliers on innovations to reduce environmental impacts in products and services
- Engage with suppliers to advocate for policy or regulatory change to address environmental challenges
- Other innovation and collaboration activity, please specify :Remanufacturing to extend the life of our products.

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 1-25%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Cummins has a unique opportunity and responsibility to help solve the world's climate challenges. Recently, the company launched the Environmental Sustainability Consortium, a member organization of Cummins' largest suppliers (7-9% of the company's purchasing spend), to advance its environmental goals. Consortium members include companies in the industrial, transportation, energy, technology, chemical products and automotive industries that are aligned in addressing common environmental challenges, such as reducing carbon emissions. Each Consortium member has demonstrated a strong commitment to reducing the impact of their greenhouse gas emissions while managing water usage and driving waste reduction. Through collective action, Cummins seeks to influence each member's value chain to drive change. The Consortium is guided by three core pillars: climate and due diligence data integrity; stakeholder engagement; and governance. These pillars are the foundation for the Consortium's collective strategy and work plans. Cummins convenes Consortium members on a quarterly, virtual basis to learn from industry experts (e.g., guest speakers), report on work plans, discuss long-term goals and consider the impact of the group's collective efforts for the company's customers. Cummins customers hold the company to high standards for its products and services, and Cummins is committed to manufacturing, distributing and servicing its goods sustainably. The company's supply partners are essential in efforts to achieve its carbon emissions goals. Consortium members align with the Cummins PLANET 2050 strategy and current 2030 goals and work to identify future opportunities. Members are working to set goals that will help all parties reduce emissions and operate more sustainably through data transparency, uniform reporting and the education of each member's supply base.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

Yes, please specify the environmental requirement :ISO 14001

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

Yes

Forests

(5.11.7.1) Commodity

Select from:

Timber products

(5.11.7.2) Action driven by supplier engagement

Select from:

- No deforestation and/or conversion of other natural ecosystems

(5.11.7.3) Type and details of engagement

Capacity building

- Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers
- Tier 2 suppliers
- Tier 3 suppliers
- Tier 4+ suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- Less than 1%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- Less than 1%

(5.11.7.8) Number of tier 2+ suppliers engaged

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Engaging with our suppliers on this issue as we prepare to meet deforestation regulatory requirements. Timber (wood and paper) are not a significant portion of our spend. We mostly use it for packaging as well as labels and manuals.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Capacity building

Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

1-25%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Cummins has a unique opportunity and responsibility to help solve the world's climate challenges. Recently, the company launched the Environmental Sustainability Consortium, a member organization of Cummins' largest suppliers (7-9% of the company's purchasing spend), to advance its environmental goals. Consortium members include companies in the industrial, transportation, energy, technology, chemical products and automotive industries that are aligned in addressing common environmental challenges, such as reducing carbon emissions. Each Consortium member has demonstrated a strong commitment to reducing the impact of their greenhouse gas emissions while managing water usage and driving waste reduction. Through collective action, Cummins seeks to influence each member's value chain to drive change. The Consortium is guided by three core pillars: climate and due diligence data integrity; stakeholder engagement; and governance. These pillars are the foundation for the Consortium's collective strategy and work plans. Cummins convenes Consortium members on a quarterly, virtual basis to learn from industry experts (e.g., guest speakers), report on work plans, discuss long-term goals and consider the impact of the group's collective efforts for the company's customers. Cummins customers hold the company to high standards for its products and services, and Cummins is committed to manufacturing, distributing and servicing its goods sustainably. The company's supply partners are essential in efforts to achieve its carbon emissions goals. Consortium members align with the Cummins PLANET 2050 strategy and current 2030 goals and work to identify future opportunities. Members are working to set goals that will help all parties reduce emissions and operate more sustainably through data transparency, uniform reporting and the education of each member's supply base.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

No, this engagement is unrelated to meeting an environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

Yes

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

Substitution of hazardous substances with less harmful substances

(5.11.7.3) Type and details of engagement

Innovation and collaboration

- Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Consistent with its commitment to contribute to a cleaner, healthier, and safer environment, Cummins Inc. has identified substances that are restricted and/or prohibited from our products. Consequently, suppliers must be aware of and adhere to these standards for materials or components supplied to Cummins. Suppliers who provide any product or service to Cummins, Inc. are wholly responsible for the end product provided to Cummins irrespective of how many sub-suppliers (Tier 2, 3, etc.) may be in the supply chain. The end product supplied includes partially or fully finished assemblies, components, packaging, chemicals, and consumable processing substances. This further applies to all suppliers and joint ventures producing Cummins branded products. It is the responsibility of the supplier to verify that the substances listed in CES 10903 are not in any products or materials supplied to Cummins per the referenced threshold. To view more details, please print the Cummins Engineering Standard 10903.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

- Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Applicable regulatory body

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Consideration is given based on regulatory and customer requirements. Cummins, through its Government Relations function, worked on a wide variety of local, state, federal and international policy issues in 2023. From setting and pursuing the company's Destination Zero goals to promoting racial equity, Cummins strives to use its voice to shape policies that benefit all stakeholders.

(5.11.9.6) Effect of engagement and measures of success

Compliance with law and increase collaborations with customers. After successfully advocating for key provisions in the Inflation Reduction Act passed in the U.S. in 2022, Cummins has been working to ensure effective implementation in order to accelerate adoption of technologies like hydrogen electrolyzers for zero-emissions hydrogen production. The group worked with the U.S. Departments of Treasury and Energy to advise and submit comments to shape the Clean Hydrogen Production Tax Credit, ensuring clean hydrogen projects get off the ground and help decarbonize hard-to-abate sectors like power generation and sustainable aviation. Globally,

Cummins successfully advocated for the adoption of tough, clear, and enforceable EURO 7 regulations, which apply stricter exhaust emissions limits for passenger cars, buses and heavy-duty vehicles in the European Union. Cummins dedicated significant time and energy into educating and collaborating with key stakeholders to get the regulations formally adopted in April of 2024.

Forests

(5.11.9.1) Type of stakeholder

Select from:

Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

Share information about your products and relevant certification schemes

(5.11.9.3) % of stakeholder type engaged

Select from:

Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Providing information to address their inquiry about the product origin and recycled content.

(5.11.9.6) Effect of engagement and measures of success

information provided meets the customer's technical sourcing requirements.

Water

(5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Community partners

(5.11.9.2) Type and details of engagement

Innovation and collaboration

- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Today, about 785 million people lack access to basic drinking water, and by 2050 at least one in four people will likely live in a country affected by chronic or recurring water shortages. A problem this large requires coordinated action to effectuate sustainable, innovative and local solutions. Cummins Water Works specifically aims to advance water security for people living in Cummins communities. Water is the primary medium through which we experience the effects of climate change – from drought to flooding. PLANET 2050 is Cummins’ metrics-based sustainability strategy focusing on our operations, customers, and supply chain. Cummins Water Works extends our commitment to environmental sustainability, focusing on ensuring availability and sustainable management of water in our communities.

(5.11.9.6) Effect of engagement and measures of success

Cummins has partnered with stakeholders to educate, fund, apply knowledge, volunteer hours and provide a variety of other support relative to water conservation. Through partnerships with global nonprofits, including The Nature Conservancy, Water.org and WaterAid, Cummins Water Works ended 2023 having helped more than 1.2 million people and having generated approximately 6.9 billion gallons in annual water benefits since its 2021 launch.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Innovation and collaboration

- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The scope of engagement is any Cummins customer who wants to work with Cummins engineering teams on a project to improve fuel economy. Cummins estimates that when the goal is achieved, we will have worked with approximately 20% of our customers. The Cummins HELM platform is the X15N natural gas engine that now has more than 35,000 global production engines running outside North America. Last year, Cummins began testing five X15 natural gas engines with Walmart's private fleet, which was fueled by Chevron's compressed natural gas (CNG) linked to renewable natural gas (RNG). Having opportunities to advance and test new technologies allows Cummins to expertly support decarbonization goals for customers around the world. Additionally, Cummins and Versatile signed a letter of intent to integrate the Cummins 15L hydrogen engines in Versatile's equipment to lead the decarbonization of the agricultural market.

(5.11.9.6) Effect of engagement and measures of success

Cummins has been partnering with its customers to achieve GHG reductions in their fleets since its first environmental sustainability goal for products was established in 2014. In total, customers have saved over 13.5 billion from products-in-use fuel economy projects. Projects with customers also saved 3.4 billion gallons of fuel and avoided 34.4 million metric tons of CO₂e. Cummins surpassed its 2020 Scope 3 goal for products in the field in 2018 and is now on track to exceed its 2030 goal. In 2023, 37 customer projects were completed, bringing the cumulative total since 2014 to more than 760. Cummins has a long history of leveraging existing strong partnerships and power as an incumbent to accelerate future growth through innovation – not only with leading original equipment manufacturers (OEMs) and customers around the globe, but also through strategic partnerships and joint ventures. Unique relationships with key players like Daimler Trucks & Buses, PACCAR, EVE Energy, Leclanché S.A., Tata Motors, Terex, Knight Transportation, Blue Bird, Chevron, the Eclipse Foundation, and other compelling prospective partners

position Cummins to lead in the transition to zero emissions. Partnerships are critical to continue advancing and testing core and new technologies while improving and promoting a more robust infrastructure.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

- 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Destination Zero is a customer-driven, multi-solution approach that includes advancing the company's core business as well as developing new, zero-emissions solutions through Accelera by Cummins. While the diesel engine has been the heart of Cummins, today, the company is thinking beyond the fuel and flywheel. In doing so, Cummins has built the broadest combination of low- and zero-emissions technologies and drivetrain components in the commercial vehicle industry, allowing the development of a fully integrated powertrain system that creates a better experience, lowers emissions and reduces overall costs to customers. Keeping the investor and shareholder community apprised of our strategy and developments is of high importance.

(5.11.9.6) Effect of engagement and measures of success

We are confident that our strategy is the right one, and it is rendering results. In 2023, we achieved record full-year revenues of 34.1 billion, 21% more than 2022, and a record operating cash flow of 4.0 billion, a significant increase from 2.0 billion achieved in 2022. Because of our successful execution of our business strategies in 2023, Cummins received multiple rewards and recognition, including maintaining our ESG rating at AAA, the highest rating possible, by Morgan Stanley Capital International.

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Cummins has selected operational control as the criterion used to determine whether its facilities are in or out of scope for environmental reporting. In general, the financial and operational consolidation approaches outlined in the GHG Protocol yield similar or identical results when applied to Cummins facilities. The choice of consolidation approach is in that sense immaterial for the many locations that are wholly owned and operated by Cummins. However, in instances where equity or financial control are shared with other entities (e.g. in joint ventures), the ability to effect change at a facility was considered to be of prime importance in deciding what should be measured and included in Cummins environmental programs and target setting. Control over operations at a facility is a prerequisite to effectively managing its environmental performance in keeping with Cummins values and objectives. As such, the operational control criterion was deemed to most closely align with Cummins approach to environmental management.

Forests

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The boundary for forest related impacts is aligned with the consolidation approach adopted by Cummins for other environmental matters. Existing data collection efforts are limited compared to the extensive body of energy, water, waste, and emissions data that Cummins has compiled for sites within its inventory boundary. While the information that has been collected on forestry related topics is more targeted in nature, our ability to effect change at the facility level is still one of the basic principles guiding our work in this area.

Water

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Cummins has selected operational control as the criterion used to determine whether its facilities are in or out of scope for environmental reporting. In general, the financial and operational consolidation approaches outlined in the GHG Protocol yield similar or identical results when applied to Cummins facilities. The choice of consolidation approach is in that sense immaterial for the many locations that are wholly owned and operated by Cummins. However, in instances where equity or financial control are shared with other entities (e.g. in joint ventures), the ability to effect change at a facility was considered to be of prime importance in deciding what should be measured and included in Cummins environmental programs and target setting. Control over operations at a facility is a prerequisite to effectively managing its environmental performance in keeping with Cummins values and objectives. As such, the operational control criterion was deemed to most closely align with Cummins approach to environmental management. While the GHG Protocol is oriented around emissions accounting, many of the principles it contains are applicable to other environmental impacts. For the sake of consistency in our management of environmental issues and in the absence of a widely accepted framework tailored to water, Cummins decided to apply the principles of the protocol to its collection and reporting of water data as well.

Plastics

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Cummins has selected operational control as the criterion used to determine whether its facilities are in or out of scope for environmental reporting. In general, the financial and operational consolidation approaches outlined in the GHG Protocol yield similar or identical results when applied to Cummins facilities. The choice of consolidation approach is in that sense immaterial for the many locations that are wholly owned and operated by Cummins. However, in instances where equity or financial control are shared with other entities (e.g. in joint ventures), the ability to effect change at a facility was considered to be of prime importance in deciding what should be measured and included in Cummins environmental programs and target setting. Control over operations at a facility is a prerequisite to effectively managing its environmental performance in keeping with Cummins values and objectives. As such, the operational control criterion was deemed to most closely align with Cummins approach to environmental management. While the GHG Protocol is oriented around emissions accounting, many of the principles it contains are applicable to other environmental impacts. For the sake of consistency in our management of environmental issues and in the absence of a widely accepted framework tailored to waste, Cummins decided to apply the principles of the protocol to its collection and reporting of waste data, including plastics, as well.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The boundary for biodiversity related impacts is aligned with the consolidation approach for other environmental matters. However, past data collection efforts have targeted facilities in biodiversity hotspots rather than all facilities under Cummins operational control. Our management of this issue therefore takes place through both of lens of our ability to effect change and areas in which biodiversity is most material.

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply

Yes, a divestment

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

Atmus Filtration Technologies Inc.

(7.1.1.3) Details of structural change(s), including completion dates

On May 18, 2024, Cummins Inc. announced the results of its offer to exchange shares of Cummins common stock for shares of Atmus Filtration Technologies Inc. An aggregate of 5,574,051 shares of Cummins common stock were accepted in exchange for 67,054,719 shares of Atmus stock. This followed an initial public offering for Atmus in May of 2023, during which 19.5% of Atmus' common stock was sold and 80.5% was retained by Cummins. The action in May of this year marked the completion of the divestment process, at which point Atmus became an independent company. Cummins adjusted the emissions in its baseline and subsequent years to exclude facilities owned and operationally controlled by Atmus soon after the divestment was finalized. The decision to exclude Atmus from reporting for 2023 was due in part to Atmus' plan to immediately begin reporting its emissions separately from Cummins. Continuing to include Atmus in Cummins' inventory boundary would have resulted in the kind of double-counting that the GHG Protocol is designed to prevent, with both Atmus and Cummins reporting the same emissions separately. As such, Cummins' disclosure for 2023 takes the recent divestment into account.

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

Scope 1

Scope 2, location-based

Scope 2, market-based

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

The threshold above which acquisitions, mergers, and other organizational changes warrant an adjustment of the base year is 0.1% of the corporate total. Changes with cumulative impacts of less than 0.1% are considered insignificant. This threshold is assessed at the category level for the quantities of water withdrawn, waste

generated, energy consumed, and emissions produced in a given reporting year. Exceeding the 0.1% threshold in one or more of those categories shall be considered cause to adjust the base year for all.

(7.1.3.4) Past years' recalculation

Select from:

Yes

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

ISO 14064-1

The Greenhouse Gas Protocol: Scope 2 Guidance

US EPA Mandatory Greenhouse Gas Reporting Rule

The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

US EPA Center for Corporate Climate Leadership: Indirect Emissions From Purchased Electricity

US EPA Center for Corporate Climate Leadership: Direct Emissions from Mobile Combustion Sources

US EPA Center for Corporate Climate Leadership: Direct Emissions from Stationary Combustion Sources

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from:	Select from:	Cummins reports both Scope 2 location based and market based figures.

	Scope 2, location-based	Scope 2, market-based	Comment
	<input checked="" type="checkbox"/> We are reporting a Scope 2, location-based figure	<input checked="" type="checkbox"/> We are reporting a Scope 2, market-based figure	

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

On April 3, 2023, Cummins purchased all of the equity ownership interest of Teksid Hierro de Mexico, S.A. de C.V. (Teksid MX) and Teksid, Inc. from Stellantis N.V. Teksid MX operates a cast iron foundry located in Monclova, Mexico, which primarily forges blocks and heads used in our and other manufacturers' engines. The acquisition was included in Cummins engine segment starting in the second quarter of 2023.

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

Scope 1

Scope 2 (market-based)

Scope 3: Capital goods

Scope 3: Employee commuting

Scope 3: Purchased goods and services

Scope 3: Waste generated in operations

- Scope 2 (location-based)
- Scope 3: Business travel
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- Scope 3: Upstream transportation and distribution
- Scope 3: Downstream transportation and distribution

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

- Emissions excluded due to a recent acquisition or merger

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:

- Emissions excluded due to a recent acquisition or merger

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

- Emissions are relevant and calculated, but not disclosed

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

- Emissions are relevant and calculated, but not disclosed

(7.4.1.7) Date of completion of acquisition or merger

04/03/2023

(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

0.1

(7.4.1.10) Explain why this source is excluded

The complexities associated with the integration of Iron Cast following the acquisition along with the relatively unique nature of its operations within Cummins existing portfolio have delayed the inclusion of data from the site in Cummins' external reporting. Data gaps for the 2023 reporting period as well as ongoing discussions about the most appropriate methods for accurately quantifying emissions meant that it was not within scope for the annual audit of Cummins' environmental data completed in June of 2024. Metrics such as purchased electricity, natural gas, diesel fuel, propane, renewable energy certificates, and materials used in the operation of foundry equipment (e.g. coking coal) have been defined and are in the process of being validated back to Cummins' baseline. Gaps still exist, however, and we are working with consultants to ensure that the methodologies we employ are appropriate for operations at the site. The anticipated significance of the facility within Cummins' overall footprint, as shown by the estimated proportion of Scope 1 and 2, made the uncertainty around the data and methodologies enough of a concern to delay reporting until such time that emissions can be reported with confidence.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

The percentage of Cummins Scope 1 and 2 emissions that this source will likely represent was estimated using preliminary environmental data gathered from the facility. Emissions from sources such as purchased electricity, natural gas, diesel fuel, and propane were estimated using the methods typically employed by Cummins at its other manufacturing facilities. Combustion factors and other aspects of the methodologies may be tailored to operations at the foundry in the future. Non-standard elements of the facility such as its consumption of coking coal were estimated in accordance with the GHG Protocol guidance for iron and steel foundries. However, several inputs to the foundry calculations are currently still in the process of being obtained or finalized, so the totals are subject to change. In addition, gaps in the data for the reporting year had to be filled by assuming constancy in the operations over time. The resulting estimate of the facility's Scope 1 and 2 emissions was divided by Cummins total footprint, including the foundry, and multiplied by 100 to yield the percentage of emissions attributable to it. Scope 3 data for this site is limited at present, but the fact that products in use (Category 11) make up over 99% of Cummins Scope 3 emissions means that the contribution of this site will be no more than a fraction of a percent. Assuming that the foundry accounts for the same proportion of Scope 3 emissions as it does in Scope 1 and 2 and that it will not contribute to Category 11, its portion of Scope 3 emissions will be approximately what is reported here.

[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO₂e)

351245

(7.5.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. The procedure specifically defines what data points are required, who must provide the site data, who must review and validate the information, and when it must be submitted. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles including forklifts, cars, and corporate aircraft. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a detailed survey of refrigerant losses at a group of representative facilities and is in the process of being phased out in favor of more direct measurement methods. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO₂, CH₄, and N₂O emissions from electricity and fuel consumption, refrigerant gases, and CO₂ emissions from manufacturing process use.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO₂e)

661183

(7.5.3) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. While the vast majority of this energy is electricity transported through the grid, some facilities receive steam and hot water from local providers. Metrics and emission factors for each energy source are tracked in Cummins environmental data management system. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP), which is aligned with the Greenhouse Gas Protocol. The procedure includes a mandate for all sites to input data using a web-based application developed and maintained by a third-party vendor. The procedure specifically defines what data points are required, who must provide the site data, who must review and validate the information, and when it must be submitted. Scope 2 location-based emissions for purchased electricity are calculated using a set of metrics designed to capture the amount of electricity purchased from the grid during the reporting period. The sources and values of the emission factors applied to the electricity data differ by locality. Sites in the United States use the eGRID factors published annually by the United States Environmental Protection Agency (US EPA). The majority of other facilities use factors purchased annually

from the International Energy Agency. Some exceptions to this general rule are Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or compliance with local regulations. These factors are uploaded to Cummins environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO₂e)

668819

(7.5.3) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

4269000.0

(7.5.3) Methodological details

Cummins total spend data for direct purchasing (including raw materials - metals and commodities usage) as well as total 2018 indirect purchase expenses (including IT, supply chain services, real estate, engineering, corporate services, etc.) were used to estimate the associated Scope 3 emissions in the baseline year. For purchased raw materials, a cradle to gate approach was used to estimate the scope 3 emissions using the 2011 purchase data and was calculated for 2018 based on revenue change factor. For indirect purchasing goods and services, UK DEFRA's SIC Codes closest to the spend category and 2009 emission factors were utilized to estimate the scope 3 emissions (Reference/Source of Emission factors: Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance; June 2013; pb13944-env-reporting-guidance.pdf; defra.uk). We assume that 20% of the commodities used are MRO/Chemicals that is part of the indirect purchasing. Also we assume 50 percent of the IT and engineering purchases come under this category and rest in the capital goods category. We assume that the CMI spend on Corporate services is comprised of the following SIC categories: Insurance and pension funds - 10 percent; Auxiliary financial services - 10 percent; and Legal, consultancy, other business activities - 80 percent. The purchase expenses not tracked through the centralized database is assumed to be of the same proportion for purchase goods and services as that from the centralized tracking database.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

450000.0

(7.5.3) Methodological details

Cummins total 2018 spend data for capital goods purchases in facilities & construction, IT, engineering and machinery was used to estimate the scope 3 emissions. UK DEFRA's SIC Codes closest to the spend category and 2009 emission factors were utilized to estimate the scope 3 emissions (Reference/Source of Emission factors: Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance; June 2013; pb13944-env-reporting-guidance.pdf; defra.uk). We assume that 100 percent of the indirect purchasing on facilities and construction is towards capital goods purchases.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

176000.0

(7.5.3) Methodological details

The activity data used to quantify these activities emissions are the quantity of energy consumed for each energy type, such as electricity or natural gas. Consumption by fuel type is then multiplied by emission factors for each of the activities included in this category. Emission factors for upstream emissions of purchased fuels are based on life-cycle analysis software. Emission factors for upstream emissions of purchased electricity are based on life-cycle analysis software for the US, and on UK Defra 2012 Guidelines for other countries. Emission factors for T&D losses are based on EPA's eGRID database for the US, and on and on UK Defra 2012 Guidelines for other countries.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

765000.0

(7.5.3) Methodological details

The 2018 spend data for transportation and distribution was assumed to be equal to 80 percent of the expenses on supply chain services. Also it was assumed 70 percent of the logistics was through road, 10 percent through rail, 10 percent through water and 10 percent through air. UK DEFRA's SIC Codes for Rail, Road, Water and Air categories and 2009 emission factors were utilized to estimate the scope 3 emissions (Reference/Source of Emission factors: Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance; June 2013; pb13944-env-reporting-guidance.pdf; defra.uk).

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

8000.0

(7.5.3) Methodological details

The Waste Reduction Model (WARM) created by the U.S. Environmental Protection Agency (EPA) was used to quantify the scope 3 emissions for the landfilled waste, combusted waste and composted waste from Cummins global facilities for the year 2018. As there were no separate categories available for incinerated waste and waste that was burned for energy recovery, both were included in the combusted waste category and default factors in the tool were used to calculate the GHG emissions. Due to non-availability of exact categories, the general refuse / garbage generated was categorized as Mixed Organics as it includes primarily food waste from canteen, grass clippings from lawn etc. and the process derived industrial waste was categorized as Mixed MSW. Composted waste data from global facilities and the same was included in the emissions analysis (Reference/Source: EPA WARM Model).

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

40800.0

(7.5.3) Methodological details

All air travel data are tracked through a service provided to Cummins by AmEx. Emissions are calculated using US EPA EF Hub November 2015 v2 Table 8, as per short, medium, and long haul air travel categories and the associated emission factors. Car rental mileage is provided by rental car companies (Hertz and Enterprise). The total emissions are calculated using US EPA EF Hub Passenger Car factors. Used 2018 FY mileage data from Enterprise. For Hertz used the 2016 FY data and adjusted based on the 2016-17 YoY increase in airtravel

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

124000.0

(7.5.3) Methodological details

Calculations derived from general country (outside of US) direct data and assumptions plus per state employee headcount data. Some direct and some derived assumptions of commuter mileage and mode of transportation. (Source of Emission factors: US EPA (2008); Greenhouse Gas Inventory Protocol Core Module Guidance - Direct Emissions from Mobile Combustion Sources, EPA Climate Leaders, Tables A-6 and A-7).

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

27300.0

(7.5.3) Methodological details

Cummins leased facilities exempt from environmental reporting that are shared facilities with no separate meter and utility bills are considered under this category. Based on the Area Business Organization (ABO), Business Unit (BU) and facility type (Eg: Office, Warehouse etc), scope 1 and scope 2 emissions intensity were estimated and applied based on the occupied square footage. The total square footage is assumed to the same as 2012. The Scope 1 and Scope 2 intensity is based on the average country specific intensities that CMI owned/managed facilities emitted.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

765000.0

(7.5.3) Methodological details

Most Cummins customers pay for the transportation of products sold to them, either directly or via part of an overall invoice. Since separate data is not available, downstream transportation and distribution emissions of shipping and distribution of final products to customers were assumed to be the same as upstream transportation and distribution of parts and input materials.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

3000.0

(7.5.3) Methodological details

Engine weights used in the general categories of mid-range, heavy-duty and high-horsepower were derived by updating the 2012 calculation of weighted-average by volume of the various engine families within those three categories. Custodial engine volumes were taken from annual report Form 10-K and JV engine volumes were assumed to be same as 2015. Assumptions were made on the power of the power tools / hoist used and the time taken to install each unit.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

1094000000.0

(7.5.3) Methodological details

Cummins use of sold product emissions were calculated using overall volumes by segment and engine model, which were then multiplied by the attrition rates to determine the volumes in operation each year moving forward. We used the long-standing Cummins newly sold products calculation model as well as customer engineering analysis to determine the attrition rate. We multiplied each of these yearly figures by an age factor (i.e., a 10-year-old truck will not operate the same number of hours or miles as a brand-new truck) and converted miles per gallon or gallons per hour to million metrics tons of CO2e. The CO2e conversion factor for diesel was applied based on the EPA's EF Hub and AR 4.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

64500.0

(7.5.3) Methodological details

Cummins conducted a hot spot analysis to evaluate the impact of the end of life treatment of sold products. The waste related to sold product is primarily iron and steel (more than 90%). The estimates are based on landfilling, processing, and recycling of the generated wastes associated with those products. The assumption is 5% of the products are scrapped – 90% is melted / processed.. The emissions were adjusted based on the change in the number of engine units shipped between 2011 and 2018.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

52000.0

(7.5.3) Methodological details

This Scope 3 category encompasses Cummins' rental generator fleet. We have made assumptions about generator use since some generators are used as backup power and others operate full-time. The total number of rental fleet generators at North American distributor locations was collected in 2012. Total fuel usage was estimated based on the number of generators from each kW category, efficiency and monthly average run time. Emissions have been adjusted in subsequent years using revenue from the power systems business as a proxy for power solutions.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Franchises are not part of Cummins current business model.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

54300

(7.5.3) Methodological details

Emissions from 50:50 joint venture investments in China and India are included in Scope 1 and Scope 2 based on operational control scope. The remaining minority and unconsolidated joint venture operations where Cummins does not have operational or administrative control are included in Scope 3 Category 15. Cummins holds a minority stake (

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Cummins has not evaluated other sources of upstream Scope 3 emissions.

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Cummins has not evaluated other sources of upstream Scope 3 emissions.

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

294759

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for facilities to input data using a web-based application. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a detailed survey of refrigerant losses at a group of representative facilities and is in the process of being phased out in favor of more direct measurement methods. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO₂, CH₄, and N₂O emissions from electricity and fuel consumption, refrigerant gases, and CO₂ emissions from manufacturing process use. Note that the Scope 1 figure reported for 2023 differs from the assurance statement by approximately 104 metric tons of CO₂e. This is because of a site closure that was not included in the data at the time of the audit but that was later determined to be within scope for the reporting year.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO₂e)

297271

(7.6.2) End date

12/31/2022

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. The procedure specifically defines what data points are required, who must provide the site data, who must review and validate the information, and when it must be submitted. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles including forklifts, cars, and corporate aircraft. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the

metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a detailed survey of refrigerant losses at a group of representative facilities. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO₂, CH₄, and N₂O emissions from electricity and fuel consumption, refrigerant gases, and CO₂ emissions from manufacturing process use.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO₂e)

315924

(7.6.2) End date

12/31/2021

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. The procedure specifically defines what data points are required, who must provide the site data, who must review and validate the information, and when it must be submitted. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles including forklifts, cars, and corporate aircraft. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a detailed survey of refrigerant losses at a group of representative facilities. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO₂, CH₄, and N₂O emissions from electricity and fuel consumption, refrigerant gases, and CO₂ emissions from manufacturing process use.

Past year 3

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

295234

(7.6.2) End date

12/31/2020

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. The procedure specifically defines what data points are required, who must provide the site data, who must review and validate the information, and when it must be submitted. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles including forklifts, cars, and corporate aircraft. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a detailed survey of refrigerant losses at a group of representative facilities. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO2, CH4, and N2O emissions from electricity and fuel consumption, refrigerant gases, and CO2 emissions from manufacturing process use.

Past year 4

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

346122

(7.6.2) End date

12/31/2019

(7.6.3) Methodological details

Cummins accounts for direct emissions from the combustion of fuels and fugitive greenhouse gas releases in its Scope 1 calculations. The data underlying the calculations is collected, reviewed, and approved in accordance with both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. The procedure specifically defines what data points are required, who must provide the site data, who must review and validate the information, and when it must be submitted. Specific sources of direct emissions at Cummins include but are not limited to boilers, furnaces, engine test cells, generator sets, process ovens, air conditioners, dry ice shot blast, welding, and owned or leased vehicles including forklifts, cars, and corporate aircraft. The metrics developed by Cummins to capture the energy and emissions associated with these activities are generally oriented around the type and quantity of the fuel or material consumed. Divisions between applications are built into the metrics in cases where additional granularity is necessary for emission calculations and/or effective management, e.g. diesel fuel consumed in stationary gensets versus on-road vehicles. Unit conversions for each energy source are built into the environmental data management platform to standardize transformations between mass, volume, and energy content. Factors stored in the database are used in conjunction with the unit conversions to calculate emissions. Most of these factors are from the United States (US) Federal Register, as published by US Environmental Protection Agency (US EPA) as part of its Climate Leaders program. One exception is the model developed by Cummins to estimate fugitive emissions of refrigerants from its facilities. This model was based on a detailed survey of refrigerant losses at a group of representative facilities. All of Cummins' Scope 1 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA on ensuring comparability of emissions over time and frameworks. The inventory includes CO₂, CH₄, and N₂O emissions from electricity and fuel consumption, refrigerant gases, and CO₂ emissions from manufacturing process use.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO₂e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO₂e)

502717

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO₂e) (if applicable)

411275

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric

Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

500500

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

397411

(7.7.3) End date

12/31/2022

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas

inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO₂e)

534362

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO₂e) (if applicable)

417242

(7.7.3) End date

12/31/2021

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

504785

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

396538

(7.7.3) End date

12/31/2020

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

Past year 4

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

475782

(7.7.3) End date

12/31/2019

(7.7.4) Methodological details

Cummins accounts for indirect emissions from the consumption of electricity, steam, and hot water produced off-site and transported to its facilities. The process by which environmental data is collected, reviewed, and approved is governed by both the company's environmental reporting procedure and Inventory Management Plan (IMP). The procedure includes a mandate for all sites to input data using a web-based application maintained by a third-party vendor. Scope 2 market-based emissions for purchased electricity are calculated using electricity consumption metrics as well as low-carbon energy for which Cummins retains the attributes. Where possible, Cummins uses emission factors that account for the contractual allocation of low-carbon energy. The Association of Issuing Bodies (AIB) has been a reliable source of residual mix factors for sites in Europe, and Cummins is exploring the use of market-based factors from entities such as Green-e and the Edison Electric Institute (EEI). Low-carbon attributes owned by Cummins are used to adjust the emission rates of facilities in the localities where they were produced. The Meadow Lake wind farm in Indiana is the largest source of renewable energy certificates retained by Cummins at present, and the certificates reduce Scope 2 emissions from facilities in the region. Cummins defaults to location-based factors when market-based factors are not available, per the GHG Protocol. The sources and values of the location-based emission factors differ by locality. The eGRID subregion factors published by the United States Environmental Protection Agency (US EPA) and the country factors from the International Energy Agency are the primary sources. Exceptions include Canada and India, where factors from the national greenhouse gas inventory or the Intergovernmental Panel for Climate Change (IPCC) are used for greater precision or regulatory compliance. These factors are uploaded to Cummins' environmental database, where the emissions are calculated. Emissions from hot water and steam incorporate assumptions about the heat content of the mediums, boiler efficiency, and the energy mix used to generate them. Factors published by US EPA are the primary basis for these calculations. All Scope 2 calculations default to global warming potentials from the fourth IPCC assessment report, per guidance from US EPA, on ensuring comparability of emissions over time and national frameworks.

*[Fixed row]***(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.****Purchased goods and services****(7.8.1) Evaluation status**

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5464000

(7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Cummins total spend data for direct purchasing (including raw materials, metals, and commodities usage) as well as total indirect purchase expenses (including supply chain services, facilities services, IT and engineering, corporate services) were used to estimate Scope 3 Category 1 emissions. For raw materials purchased by Cummins, a cradle-to-gate approach was used to estimate emissions using 2011 purchase data. Emissions in 2023 were calculated based on a revenue change factor. For indirect goods and services, UK DEFRA's Standard Industrial Classification (SIC) Codes closest to the spend category and 2009 emission factors were utilized to estimate emissions. - Supply Chain Services: 20% assumed as ancillary transport services (SIC Code 63) under purchased goods and services; 80% is assumed transportation and distribution of products and parts. - Corporate Services: 10% as insurance and pension funds (SIC Code 66); 10% auxiliary financial services (SIC Code 66); and 80% as legal, consultancy, other business activities (SIC Code 74) Facilities Services: 75% assumed as purchased goods and services and rest 25% as capital goods. Of the 75%, assumed 50% as real estate activities (SIC Code 70); 25% as legal, consultancy, other business activities - industrial cleaning (SIC Code 74); 25% sewage and refuse services (SIC Code 90) - Product Testing and Manufacturing Services: 75% assumed as research and development (SIC Code 73) under purchased goods and services and 25% as capital goods; - IT & Engineering Services: 50% assumed as purchased goods and services and 50% as capital goods. Within purchased goods 50% is assumed as computer services (SIC Code 72) and 50% as metal products – general mechanical engineering services (SIC Code 28) - Indirect/Undefined: 50% assumed as office machinery and computers (SIC Code 30) under purchased goods and services and 50% as capital goods.

Capital goods

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

685000

(7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Cummins total 2023 spend data for capital goods purchases in facilities and construction, IT, engineering and machinery was used to estimate emissions in this category. UK DEFRA's SIC codes closest to the spend category and 2009 emission factors were utilized to estimate the Scope 3 emissions. We assume that 100 percent of the indirect purchasing on facilities and construction was towards capital goods purchases.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

174000

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Energy consumption data for activities not included in Scope 1 or 2 is grouped by type (e.g. natural gas) and multiplied by activity specific emission factors. Life-cycle analysis software is used as the basis of emission factors for upstream emissions of purchased fuels. Emission factors for upstream emissions of purchased electricity are based on life-cycle analysis software for the United States and on United Kingdom DEFRA 2012 Guidelines for other countries. Emission factors for transmission and distribution losses are based on the United States Environmental Protection Agency's (US EPA) eGRID database for sites in the US and on UK Defra 2012 guidelines for other countries. Global warming potentials (GWPs) are consistent with those in the IPCC Fourth Assessment Report (SAR - 100 year).

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

1490000

(7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Transportation and distribution spend in 2023 was assumed to be equal to 80 percent of the overall supply chain services spend. In addition, it was assumed that 70 percent of logistics was through road, 10 percent through rail, 10 percent through water, and 10 percent through air. UK DEFRA's SIC Codes for Rail, Road, Water and Air categories and 2009 emission factors were utilized to estimate the associated emissions.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

18800

(7.8.3) Emissions calculation methodology

Select all that apply

Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

The United States Environmental Protection Agency (US EPA) Emission Factor (EF) Hub Table 9 provides Scope 3 Category 5: Waste Generated in Operations and Category 12: End-of-Life Treatment of Sold Products. Previously we directly used the Waste Reduction Model (WARM) Version 15 created by the U.S. Environmental Protection Agency (EPA) to quantify the Scope 3 emissions for the landfilled waste, combusted waste and composted waste from Cummins global facilities for the reporting year. As there were no separate categories available for incinerated waste and waste that was burned for energy recovery, both were included in the combusted waste category and default factors in the tool were used to calculate the GHG emissions. Since exact categories are not available, general refuse and garbage was categorized as mixed organics as they include primarily food waste from canteens, grass clippings from lawns, and similar waste. Process derived industrial waste was categorized as mixed municipal solid waste. Composted waste data from global facilities was included in the emissions analysis.

Business travel

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

20600

(7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

All air travel data is tracked through a service provided to Cummins by American Express. Emissions are calculated using the short, medium, and long haul air travel categories and associated emission factors given in Table 10 of the United States Environmental Protection Agency (US EPA) Emission Factor (EF) Hub. Car rental mileage is provided by the rental car companies with which Cummins does business. The total emissions for Enterprise are calculated using US EPA EF Hub passenger car factors. Total CO2e emissions were calculated by Hertz using industry standard calculation protocols.

Employee commuting

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

134000

(7.8.3) Emissions calculation methodology

Select all that apply

- Average data method
- Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

75

(7.8.5) Please explain

The impact of employee commuting is calculated using data gathered from representative sites globally, employee headcount, and additional assumptions about employee behavior (e.g. commuter mileage and mode of transportation). Mobile combustion factors from the United States Environmental Protection Agency (US EPA) are used to estimate emissions.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

- Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

20000

(7.8.3) Emissions calculation methodology

Select all that apply

- Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

90

(7.8.5) Please explain

Leased facilities over which Cummins does not retain operational control or that are shared without separate metering or utility bills are considered in this category. Based on the Area Business Organization (ABO), Business Unit (BU) and facility type (e.g. office, warehouse, factory), Scope 1 and Scope 2 location-based emissions intensities were estimated based on the occupied square footage. The total square footage is based on an updated 2023 report. The emission intensities are based on country-specific averages for facilities managed by Cummins.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1490000

(7.8.3) Emissions calculation methodology

Select all that apply

Other, please specify :Emissions from upstream transportation and distribution are used as a proxy for Category 9 since directly applicable data is not available at this time.

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Most Cummins customers pay for the transportation of products sold to them, either directly or via part of an overall invoice. Since separate data is not available, downstream transportation and distribution emissions of shipping and distribution of final products to customers were assumed to be the same as upstream transportation and distribution of parts and input materials.

Processing of sold products

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2400

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emissions associated with the installation of mid-range, heavy-duty and high-horsepower engines were derived by updating the weighted average by volume calculations developed in 2012 for each engine family. Custodial and joint venture (JV) engine volumes were used in conjunction with the average greenhouse gas intensity of electricity consumed in the reporting year and the energy demand associated with processing each engine type. The latter includes assumptions about the power of the tools and hoist along with the time taken to install each unit. Taken together, the updated engine volumes, energy requirements, and revised emission intensity of the energy yields an estimate of Scope 3 Category 10 emissions.

Use of sold products

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1166700000

(7.8.3) Emissions calculation methodology

Select all that apply

Methodology for direct use phase emissions, please specify :Cummins models emissions for direct use-phase emissions since its products consume fuel to produce energy. This model uses the engine type, attrition rate, emission rate, and volumes sold to estimate the Category 11 impact.

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Cummins use of sold product emissions were calculated using overall volumes by segment and engine model, which were then multiplied by the attrition rates to determine the volumes in operation each year moving forward. Emissions for products sold in 2023 were calculated by adjusting overall 2023 engine volumes against 2018 volumes. We used the long-standing Cummins newly sold products calculation model as well as customer engineering analysis to determine the attrition rate. We multiplied each of these yearly figures by an age factor (i.e., a 10-year-old truck will not operate the same number of hours or miles as a brand-new truck) and converted miles per gallon or gallons per hour to million metrics tons of CO₂e. The CO₂e conversion factor for diesel was applied based on the EPA's EF Hub and AR 4.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

58500

(7.8.3) Emissions calculation methodology

Select all that apply

Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

(7.8.5) Please explain

Cummins conducted a hot spot analysis to evaluate the impact of the end of life treatment of sold products. The waste related to sold product is primarily iron and steel (more than 90%). The estimates are based on landfilling, processing, and recycling of the generated wastes associated with those products. The assumption is 5% of the products are scrapped while 90% are melted or otherwise processed. Emissions were adjusted based on the change in the number of engine units shipped between 2011 and 2023.

Downstream leased assets**(7.8.1) Evaluation status**

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

65000

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

This Scope 3 category encompasses Cummins' rental generator fleet. We have made assumptions about generator use since some generators are used as backup power and others operate full-time. The total number of rental fleet generators at North American distributor locations was collected in 2012. Total fuel usage was estimated based on the number of generators from each kW category, efficiency and monthly average run time. Emissions have been adjusted in subsequent years using revenue from the power systems business as a proxy for power solutions.

Franchises

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Franchises are not part of Cummins current business model.

Investments

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

47000

(7.8.3) Emissions calculation methodology

Select all that apply

Other, please specify :Cummins estimates emissions from minority stake and unconsolidated joint ventures over which it does not have operational control using the average emission intensity of its other facilities per unit of revenue.

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Emissions from 50:50 joint venture investments in China and India are included in Scope 1 and Scope 2 based on operational control scope. The remaining minority and unconsolidated joint venture operations where Cummins does not have operational or administrative control are included in Scope 3 Category 15. Cummins holds a minority stake (

Other (upstream)

(7.8.1) Evaluation status

Select from:

Not evaluated

(7.8.5) Please explain

Cummins has not evaluated other sources of upstream Scope 3 emissions.

Other (downstream)

(7.8.1) Evaluation status

Select from:

Not evaluated

(7.8.5) Please explain

Cummins has not evaluated other sources of downstream Scope 3 emissions.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

Annual process

(7.9.1.2) Status in the current reporting year

Select from:

Complete

(7.9.1.3) Type of verification or assurance

Select from:

Limited assurance

(7.9.1.4) Attach the statement

Cummins 2023-GHG Verification Opinion_Final.pdf

(7.9.1.5) Page/section reference

Apex Companies, LLC (Apex) conducted an independent verification of global greenhouse gas (GHG) emissions from sources within Cummins' operational control. Limited assurance was provided on the basis of the ISO 14064-3 reference standard and criteria from the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Scope 1 emission data is presented on page 1.

(7.9.1.6) Relevant standard

Select from:

ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

Cummins 2023-GHG Verification Opinion_Final.pdf

(7.9.2.6) Page/ section reference

Apex Companies, LLC (Apex) conducted an independent verification of global greenhouse gas (GHG) emissions from sources within Cummins' operational control. Limited assurance was provided on the basis of the ISO 14064-3 reference standard and criteria from the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Scope 2 location-based emission data is presented on page 1.

(7.9.2.7) Relevant standard

Select from:

ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

Cummins 2023-GHG Verification Opinion_Final.pdf

(7.9.2.6) Page/ section reference

Apex Companies, LLC (Apex) conducted an independent verification of global greenhouse gas (GHG) emissions from sources within Cummins' operational control. Limited assurance was provided on the basis of the ISO 14064-3 reference standard and criteria from the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Scope 2 market-based emission data is presented on page 1.

(7.9.2.7) Relevant standard

Select from:

ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- Scope 3: Investments
- Scope 3: Capital goods
- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Use of sold products
- Scope 3: End-of-life treatment of sold products
- Scope 3: Upstream transportation and distribution
- Scope 3: Downstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- Scope 3: Upstream leased assets
- Scope 3: Downstream leased assets
- Scope 3: Processing of sold products
- Scope 3: Purchased goods and services
- Scope 3: Waste generated in operations

(7.9.3.2) Verification or assurance cycle in place

Select from:

- Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- Complete

(7.9.3.4) Type of verification or assurance

Select from:

- Limited assurance

(7.9.3.5) Attach the statement

Cummins 2023-GHG Verification Opinion_Final.pdf

(7.9.3.6) Page/section reference

Apex Companies, LLC (Apex) conducted an independent verification of global greenhouse gas (GHG) emissions from sources within Cummins' operational control. Limited assurance was provided on the basis of the ISO 14064-3 reference standard and criteria from the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Scope 3 emissions data is presented on pages 1 and 2 of the assurance statement.

(7.9.3.7) Relevant standard

Select from:

ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

13448

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

1.69

(7.10.1.4) Please explain calculation

On-site electricity generation from renewable sources (e.g. on-site solar panels) where Cummins retained the energy's renewable attributes increased from approximately 25,044 MWh in 2022 to 50,227 MWh in 2023. The difference between these values was the amount by which energy generation within this category increased (25,183 MWh). The metric tons of CO₂e attributable to this change was determined by multiplying the electricity produced at each site in 2022 and 2023 by the applicable regional grid electricity emission factors and then subtracting the resulting totals for 2023 by those for 2022 to determine the difference. The percent change in emissions attributed to renewable energy consumption was calculated by dividing -13,448 tCO₂e by the combined Scope 1 and Scope 2 location-based emissions in the prior year (797,771 tCO₂e) and multiplying by 100. Note that total Scope 1 and 2 emissions for 2022 have been restated to reflect structural changes such as acquisitions and divestments. The percent reduction in CO₂e due to increased on-site electricity generation from renewable sources for which Cummins retained credits was calculated to be about 1.7%.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO₂e)

30631

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

3.84

(7.10.1.4) Please explain calculation

Cummins implemented 209 emission reduction initiatives in 2023, resulting in estimated CO2e savings of 30,631 metric tons. This was a reduction of 3.84% compared to the total Scope 1 and Scope 2 location-based emissions in 2022 (797,771 tCO2e). Note that total Scope 1 and 2 emissions for 2022 have been restated to reflect structural changes such as acquisitions and divestments. The change in emissions attributed to these activities was calculated by dividing the sum of the emission reductions achieved through the projects implemented in 2023 by the total Scope 1 and Scope 2 location-based emissions in 2022. This value was then multiplied by 100 to yield the percent by which initiatives in 2023 reduced CO2e. The projects included improvements to lighting, process optimization, motors, compressed air, HVAC upgrades, and the replacement of process equipment.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.4) Please explain calculation

No divestment related changes are being reported in this table since Cummins elected to restate its Scope 1 and 2 emissions for past years, as recorded elsewhere in this disclosure. This is in keeping with the guidance provided in CDP's technical note on restatements.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.4) Please explain calculation

No acquisition related changes are being reported in this table since Cummins elected to restate its Scope 1 and 2 emissions for past years, as recorded elsewhere in this disclosure. This is in keeping with the guidance provided in CDP's technical note on restatements.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

48993

(7.10.1.2) Direction of change in emissions

Select from:

Increased

(7.10.1.3) Emissions value (percentage)

6.14

(7.10.1.4) Please explain calculation

Changes in production and business activities since the prior year resulted in CO2e output increasing by approximately 48,993 metric tons. This value was estimated using Cummins external sales, Scope 1 and 2 location-based emissions, and other sources of change noted in this table. First, Cummins' external sales were adjusted to align with the company's current greenhouse gas reporting boundary, post acquisitions and divestments. That figure was then normalized for inflation. Historic Scope 1 and 2 location-based emissions were also aligned with the current reporting boundary. In addition, the strides made in renewable energy generation, emissions reduction projects, and changes in the reporting methodology were factored out of the prior year's total. The remaining emissions reflected Cummins' reporting boundary without the portion of the company's footprint known to have changed for other reasons in the past year. This emissions figure was then multiplied by the percent change of adjusted sales since 2022, yielding an estimate of 48,993 tCO2e that were associated with the increase in business activity. The change in emissions attributed to these activities was calculated by dividing this figure by the total Scope 1 and Scope 2 location-based emissions in 2022. This value was then multiplied by 100 to yield the percent by which increased output in 2023 affected CO2e.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

2369

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

0.3

(7.10.1.4) Please explain calculation

Overall, updates to the factors used by Cummins to estimate its emissions from purchased electricity resulted in a decrease of 2,369 metric tons of CO₂e. While the direction and magnitude of the change differed by locality, the effect was positive in aggregate. This was only about 0.3% of Cummins' total Scope 1 and Scope 2 location-based emissions from the prior year after it was adjusted to incorporate recent acquisitions per CDP's guidance on restatements (-2,369 tCO₂e / 797,771 tCO₂e x 100 = 0.30%). While Scope 2 location-based emissions are the basis for these performance calculations, an additional methodological change could be attributed to Cummins' 15-year virtual power purchase agreement (VPPA) with the Meadow Lake VI wind farm if Scope 2 market-based emissions were considered here instead. Renewable energy credits (RECs) from the VPPA totaled 102,758 metric tons of CO₂e in 2023. This was about 16,816 metric tons less than in 2022 due to a drop in energy production at the wind farm. These RECs were accounted for at a zero emission factor in Cummins' 2023 Scope 2 market-based emissions.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No significant changes to Cummins' operating conditions that affected Scope 1 and 2 location-based emissions were measured or known to have occurred. While this aspect has the potential to be relevant to Cummins (e.g. exceptionally warm or cold weather in a given year increasing energy demand in some localities), it is not directly measured or approximated at this time. This partly due to the complexity and scale of the data collection that would be necessary in order to provide a reliable estimate, as well as the company's inability to influence the underlying causes.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

2839

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

0.36

(7.10.1.4) Please explain calculation

The remaining difference between emissions in the reporting year and the prior year that could not be reliably attributed to one of the specific reasons identified in this question are reported as unidentified. This value was calculated by subtracting the difference between restated Scope 1 and Scope 2 location-based emissions in 2022 and 2023 by the sum of the changes in emissions in 2023. This was a decrease of about 0.74% as compared to the adjusted Scope 1 and Scope 2 location-based emissions in 2022 (797,771 t CO2e). The percentage was calculated by dividing the change in CO2e output in 2023 by the total Scope 1 and Scope 2 location-based emissions in 2022. This value was then multiplied by 100 to yield the percent of CO2e changes without a clearly identifiable cause. The emission reduction attributable to the virtual power purchase agreement (VPPA) with the Meadow Lake VI wind farm was not part of the calculation since it was not applied to Cummins' Scope 2 location-based emissions. If the VPPA emission savings were incorporated, the difference between Scope 1 and Scope 2 emissions in 2023 and 2022 would have to be recalculated using market-based emissions.

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

(7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

250.23

(7.12.1.2) Comment

*Cummins records the percentage of its diesel fuel that is biodiesel and the percentage of its gasoline that is ethanol. Multiplying these site level ratios by the amount of each fuel consumed during the reporting period and the applicable energy content and emission factors yields the CO2 emissions from biogenic carbon sources.
[Fixed row]*

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

276922

(7.15.1.3) GWP Reference

Select from:

IPCC Fourth Assessment Report (AR4 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

206

(7.15.1.3) GWP Reference

Select from:

IPCC Fourth Assessment Report (AR4 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

(7.15.1.3) GWP Reference

Select from:

IPCC Fourth Assessment Report (AR4 - 100 year)

Row 4**(7.15.1.1) Greenhouse gas**

Select from:

HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO₂e)

17086

(7.15.1.3) GWP Reference

Select from:

IPCC Fourth Assessment Report (AR4 - 100 year)

Row 5**(7.15.1.1) Greenhouse gas**

Select from:

Other, please specify :Fugitive SF₆, CO₂

(7.15.1.2) Scope 1 emissions (metric tons of CO₂e)

103

(7.15.1.3) GWP Reference

Select from:

IPCC Fourth Assessment Report (AR4 - 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Argentina

(7.16.1) Scope 1 emissions (metric tons CO2e)

319

(7.16.2) Scope 2, location-based (metric tons CO2e)

61

(7.16.3) Scope 2, market-based (metric tons CO2e)

61

Australia

(7.16.1) Scope 1 emissions (metric tons CO2e)

7544

(7.16.2) Scope 2, location-based (metric tons CO2e)

3994

(7.16.3) Scope 2, market-based (metric tons CO2e)

3994

Austria

(7.16.1) Scope 1 emissions (metric tons CO2e)

10

(7.16.2) Scope 2, location-based (metric tons CO2e)

15

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

1696

(7.16.2) Scope 2, location-based (metric tons CO2e)

425

(7.16.3) Scope 2, market-based (metric tons CO2e)

450

Bolivia (Plurinational State of)

(7.16.1) Scope 1 emissions (metric tons CO2e)

7

(7.16.2) Scope 2, location-based (metric tons CO2e)

10

(7.16.3) Scope 2, market-based (metric tons CO2e)

10

Botswana

(7.16.1) Scope 1 emissions (metric tons CO2e)

249

(7.16.2) Scope 2, location-based (metric tons CO2e)

31

(7.16.3) Scope 2, market-based (metric tons CO2e)

31

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

3062

(7.16.2) Scope 2, location-based (metric tons CO2e)

7819

(7.16.3) Scope 2, market-based (metric tons CO2e)

7819

Canada

(7.16.1) Scope 1 emissions (metric tons CO2e)

5548

(7.16.2) Scope 2, location-based (metric tons CO2e)

1804

(7.16.3) Scope 2, market-based (metric tons CO2e)

1804

Chile

(7.16.1) Scope 1 emissions (metric tons CO2e)

2333

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

49542

(7.16.2) Scope 2, location-based (metric tons CO2e)

120570

(7.16.3) Scope 2, market-based (metric tons CO2e)

Colombia

(7.16.1) Scope 1 emissions (metric tons CO2e)

53

(7.16.2) Scope 2, location-based (metric tons CO2e)

32

(7.16.3) Scope 2, market-based (metric tons CO2e)

32

Costa Rica

(7.16.1) Scope 1 emissions (metric tons CO2e)

366

(7.16.2) Scope 2, location-based (metric tons CO2e)

0.03

(7.16.3) Scope 2, market-based (metric tons CO2e)

0.03

Czechia

(7.16.1) Scope 1 emissions (metric tons CO2e)

160

(7.16.2) Scope 2, location-based (metric tons CO2e)

281

(7.16.3) Scope 2, market-based (metric tons CO2e)

461

France

(7.16.1) Scope 1 emissions (metric tons CO2e)

1531

(7.16.2) Scope 2, location-based (metric tons CO2e)

891

(7.16.3) Scope 2, market-based (metric tons CO2e)

2134

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

1463

(7.16.2) Scope 2, location-based (metric tons CO2e)

9548

(7.16.3) Scope 2, market-based (metric tons CO2e)

10650

Ghana

(7.16.1) Scope 1 emissions (metric tons CO2e)

90

(7.16.2) Scope 2, location-based (metric tons CO2e)

81

(7.16.3) Scope 2, market-based (metric tons CO2e)

81

Honduras

(7.16.1) Scope 1 emissions (metric tons CO2e)

113

(7.16.2) Scope 2, location-based (metric tons CO2e)

35

(7.16.3) Scope 2, market-based (metric tons CO2e)

35

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

19761

(7.16.2) Scope 2, location-based (metric tons CO2e)

80181

(7.16.3) Scope 2, market-based (metric tons CO2e)

80181

Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

26

(7.16.2) Scope 2, location-based (metric tons CO2e)

15

(7.16.3) Scope 2, market-based (metric tons CO2e)

23

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

13162

(7.16.2) Scope 2, location-based (metric tons CO2e)

1878

(7.16.3) Scope 2, market-based (metric tons CO2e)

3037

Japan

(7.16.1) Scope 1 emissions (metric tons CO2e)

37

(7.16.2) Scope 2, location-based (metric tons CO2e)

84

(7.16.3) Scope 2, market-based (metric tons CO2e)

84

Kazakhstan

(7.16.1) Scope 1 emissions (metric tons CO2e)

64

(7.16.2) Scope 2, location-based (metric tons CO2e)

75

(7.16.3) Scope 2, market-based (metric tons CO2e)

75

Malaysia

(7.16.1) Scope 1 emissions (metric tons CO2e)

414

(7.16.2) Scope 2, location-based (metric tons CO2e)

184

(7.16.3) Scope 2, market-based (metric tons CO2e)

184

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

6249

(7.16.2) Scope 2, location-based (metric tons CO2e)

22434

(7.16.3) Scope 2, market-based (metric tons CO2e)

22434

Mongolia

(7.16.1) Scope 1 emissions (metric tons CO2e)

174

(7.16.2) Scope 2, location-based (metric tons CO2e)

388

(7.16.3) Scope 2, market-based (metric tons CO2e)

388

Morocco

(7.16.1) Scope 1 emissions (metric tons CO2e)

41

(7.16.2) Scope 2, location-based (metric tons CO2e)

12

(7.16.3) Scope 2, market-based (metric tons CO2e)

12

Mozambique

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

200

(7.16.2) Scope 2, location-based (metric tons CO2e)

466

(7.16.3) Scope 2, market-based (metric tons CO2e)

New Zealand

(7.16.1) Scope 1 emissions (metric tons CO2e)

12

(7.16.2) Scope 2, location-based (metric tons CO2e)

32

(7.16.3) Scope 2, market-based (metric tons CO2e)

32

Nigeria

(7.16.1) Scope 1 emissions (metric tons CO2e)

876

(7.16.2) Scope 2, location-based (metric tons CO2e)

284

(7.16.3) Scope 2, market-based (metric tons CO2e)

284

Norway

(7.16.1) Scope 1 emissions (metric tons CO2e)

8

(7.16.2) Scope 2, location-based (metric tons CO2e)

1

(7.16.3) Scope 2, market-based (metric tons CO2e)

120

Panama

(7.16.1) Scope 1 emissions (metric tons CO2e)

42

(7.16.2) Scope 2, location-based (metric tons CO2e)

19

(7.16.3) Scope 2, market-based (metric tons CO2e)

19

Papua New Guinea

(7.16.1) Scope 1 emissions (metric tons CO2e)

120

(7.16.2) Scope 2, location-based (metric tons CO2e)

31

(7.16.3) Scope 2, market-based (metric tons CO2e)

31

Peru

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Philippines

(7.16.1) Scope 1 emissions (metric tons CO2e)

120

(7.16.2) Scope 2, location-based (metric tons CO2e)

93

(7.16.3) Scope 2, market-based (metric tons CO2e)

93

Poland

(7.16.1) Scope 1 emissions (metric tons CO2e)

147

(7.16.2) Scope 2, location-based (metric tons CO2e)

(7.16.3) Scope 2, market-based (metric tons CO2e)

112

Qatar

(7.16.1) Scope 1 emissions (metric tons CO2e)

117

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Republic of Korea

(7.16.1) Scope 1 emissions (metric tons CO2e)

206

(7.16.2) Scope 2, location-based (metric tons CO2e)

100

(7.16.3) Scope 2, market-based (metric tons CO2e)

100

Romania

(7.16.1) Scope 1 emissions (metric tons CO2e)

1435

(7.16.2) Scope 2, location-based (metric tons CO2e)

2492

(7.16.3) Scope 2, market-based (metric tons CO2e)

2523

Senegal

(7.16.1) Scope 1 emissions (metric tons CO2e)

19

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Serbia

(7.16.1) Scope 1 emissions (metric tons CO2e)

69

(7.16.2) Scope 2, location-based (metric tons CO2e)

55

(7.16.3) Scope 2, market-based (metric tons CO2e)

74

Singapore

(7.16.1) Scope 1 emissions (metric tons CO2e)

300

(7.16.2) Scope 2, location-based (metric tons CO2e)

2012

(7.16.3) Scope 2, market-based (metric tons CO2e)

2012

South Africa

(7.16.1) Scope 1 emissions (metric tons CO2e)

1785

(7.16.2) Scope 2, location-based (metric tons CO2e)

2429

(7.16.3) Scope 2, market-based (metric tons CO2e)

2429

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

127

(7.16.2) Scope 2, location-based (metric tons CO2e)

18

(7.16.3) Scope 2, market-based (metric tons CO2e)

32

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e)

3873

(7.16.2) Scope 2, location-based (metric tons CO2e)

338

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Thailand

(7.16.1) Scope 1 emissions (metric tons CO2e)

226

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

478

(7.16.2) Scope 2, location-based (metric tons CO2e)

63

(7.16.3) Scope 2, market-based (metric tons CO2e)

63

United Arab Emirates

(7.16.1) Scope 1 emissions (metric tons CO2e)

205

(7.16.2) Scope 2, location-based (metric tons CO2e)

1052

(7.16.3) Scope 2, market-based (metric tons CO2e)

1052

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

18277

(7.16.2) Scope 2, location-based (metric tons CO2e)

9808

(7.16.3) Scope 2, market-based (metric tons CO2e)

17360

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

151794

(7.16.2) Scope 2, location-based (metric tons CO2e)

232486

(7.16.3) Scope 2, market-based (metric tons CO2e)

129728

Zambia

(7.16.1) Scope 1 emissions (metric tons CO2e)

312

(7.16.2) Scope 2, location-based (metric tons CO2e)

7

(7.16.3) Scope 2, market-based (metric tons CO2e)

7

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

Row 1

(7.17.1.1) Business division

Accelera Segment

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1406

Row 2

(7.17.1.1) Business division

Corporate

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

8075

Row 3

(7.17.1.1) Business division

Supply Chain

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

7325

Row 4

(7.17.1.1) Business division

Distribution Segment

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

54756

Row 5

(7.17.1.1) Business division

Components Segment

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

62766

Row 6

(7.17.1.1) Business division

Power Systems Segment

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

58356

Row 7

(7.17.1.1) Business division

Engine Segment

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

102075

[Add row]

(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Comment
Transport OEM activities	224602	Emissions from Cummins' engine, Acceletra, power systems, and components business segments were included within the scope of transport OEM activities.

[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

Row 1

(7.20.1.1) Business division

Supply Chain

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

17255

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

17194

Row 2

(7.20.1.1) Business division

Corporate

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

14271

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

6171

Row 3

(7.20.1.1) Business division

Power Systems Segment

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

57134

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

46900

Row 4

(7.20.1.1) Business division

Engine Segment

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

216810

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

154451

Row 5

(7.20.1.1) Business division

Distribution Segment

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

26532

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

26942

Row 6

(7.20.1.1) Business division

Accelera Segment

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

11080

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

11418

Row 7

(7.20.1.1) Business division

Components Segment

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

159635

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

148200

[Add row]

(7.21) Break down your organization’s total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Transport OEM activities	444660	360969	<i>Emissions from Cummins' engine, Accelera, power systems, and components business segments were included within the scope of transport OEM activities.</i>

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

252280

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

382969

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

290462

(7.22.4) Please explain

Emissions from wholly owned entities and ventures in which Cummins has a stake that are considered to be consolidated in its financial statements are included in the "Consolidated accounting group". These classifications are tracked at the facility level in Cummins' environmental data management system. This data in combination with the 10-K published for 2023 and internal site lists from finance were used to disaggregate emissions by consolidation status.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

42479

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

119748

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

(7.22.4) Please explain

The "All other entities" grouping contains emissions from joint ventures and independent subsidiaries that were not included in Cummins' consolidated financial totals. These classifications are tracked at the facility level in Cummins' environmental data management system. This data in combination with the 10-K published for 2023 and internal site lists from finance were used to disaggregate emissions by consolidation status.

[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

No

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?**Row 1****(7.27.1) Allocation challenges**

Select from:

Customer base is too large and diverse to accurately track emissions to the customer level

(7.27.2) Please explain what would help you overcome these challenges

Customer base is too large and diverse to accurately track emissions to the customer level. Cummins and its joint venture partners sell more than one million engines per year. While our GHG model is sophisticated, it must make assumptions about the in use mileage and application of each engine it sells. What could help overcome challenges would be a device on the engine that would report fuel burned to both the user and the manufacturer.

[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

Yes

(7.28.2) Describe how you plan to develop your capabilities

*Cummins is using the convergence of telecommunications and information technology to provide customers the information they need to work more efficiently, increasing uptime and decreasing costly downtime. In recognition of the increasing importance of working across stakeholders, the Cummins environmental sustainability team is also establishing a system that would better facilitate working collaboratively and proactively with customers on collective sustainability goals. This framework will leverage cross-business insights and commitments to align and build the right processes, data, tools, training and more to forge even stronger partnerships. Part of this framework will include processes for allocating scopes 1, 2 and 3 emissions to customers.
[Fixed row]*

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

1840

(7.30.1.3) MWh from non-renewable sources

1285721

(7.30.1.4) Total (renewable and non-renewable) MWh

1287561

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

254864

(7.30.1.3) MWh from non-renewable sources

982596

(7.30.1.4) Total (renewable and non-renewable) MWh

1237460

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:

HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

380

(7.30.1.4) Total (renewable and non-renewable) MWh

380

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

50227

(7.30.1.4) Total (renewable and non-renewable) MWh

50227

Total energy consumption

(7.30.1.1) Heating value

Select from:

HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

306931

(7.30.1.3) MWh from non-renewable sources

2268697

(7.30.1.4) Total (renewable and non-renewable) MWh

2575628
[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

While Cummins tracks the proportions of its diesel and gasoline consumption that are biological in origin (e.g. biodiesel), the company currently does not have visibility into whether those constituents meet the criteria for sustainable biofuel. All such fuel is therefore categorized as "other biomass" until Cummins can verify that it is sustainable.

Other biomass

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

1579

(7.30.7.3) MWh fuel consumed for self-generation of electricity

1106

(7.30.7.4) MWh fuel consumed for self-generation of heat

237

(7.30.7.5) MWh fuel consumed for self-generation of steam

237

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

The biological components of the biodiesel and ethanol-blend gasoline consumed by Cummins are included in this category. Biodiesel consumption associated with boilers, furnaces, forklifts and similar sources is split between heat and steam.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

261

(7.30.7.3) MWh fuel consumed for self-generation of electricity

261

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Renewable hydrogen produced using electrolysis powered by renewable electricity was used at a Cummins facility during the reporting period.

Coal

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

This fuel type is not a part of Cummins current reporting scope.

Oil

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

614877

(7.30.7.3) MWh fuel consumed for self-generation of electricity

419098

(7.30.7.4) MWh fuel consumed for self-generation of heat

191284

(7.30.7.5) MWh fuel consumed for self-generation of steam

4495

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Fuel oil, gasoline, diesel, and jet kerosene are included in this category. The self-generation of electricity using distillate fuel oil is derived from fuel consumption in engine test cells and gensets. Distillate fuel oil usage associated with boilers, furnaces, forklifts and similar sources is split between heat and steam. Other fuels such as jet fuel or gasoline used in mobile sources are reported as generation for heat per the guidance from CDP.

Gas

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

669663

(7.30.7.3) MWh fuel consumed for self-generation of electricity

38331

(7.30.7.4) MWh fuel consumed for self-generation of heat

631332

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Natural gas and propane consumption are included in the totals reported for this category. The quantities of natural gas and propane consumed by test cells with regenerative dynamometers is not tracked directly. The data is split using an estimate of fuel consumed with regenerative dynamometers. The remaining gases combusted in test cells are counted toward the generation of heat. Similarly, the stationary and mobile combustion of natural gas and propane in other parts of the facility is split between the self-generation of heat and electricity.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

1182

(7.30.7.3) MWh fuel consumed for self-generation of electricity

1182

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Hydrogen produced through steam methane reformation and used as fuel at Cummins facilities is the sole contributor to this category.

Total fuel

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

1287561

(7.30.7.3) MWh fuel consumed for self-generation of electricity

459978

(7.30.7.4) MWh fuel consumed for self-generation of heat

822851

(7.30.7.5) MWh fuel consumed for self-generation of steam

4731

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Adjustments were made for the 2024 reporting cycle to the way in which fuels were grouped in this table. The most significant change was the inclusion of certain fuels used for facility operations and mobile sources in the "self-generation of heat" category, per the guidance from CDP to include any other fuel combustion not associated with secondary energy carriers in that grouping. This was done to fully align the fuel totals in this table with the sub-categories herein as well as the table in 7.30.1.

[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

218733

(7.30.9.2) Generation that is consumed by the organization (MWh)

216841

(7.30.9.3) Gross generation from renewable sources (MWh)

52380

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

50488

Heat

(7.30.9.1) Total Gross generation (MWh)

546017

(7.30.9.2) Generation that is consumed by the organization (MWh)

546017

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

4731

(7.30.9.2) Generation that is consumed by the organization (MWh)

4731

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

United States of America

(7.30.14.2) Sourcing method

Select from:

Financial (virtual) power purchase agreement (VPPA)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

225212

(7.30.14.6) Tracking instrument used

Select from:

US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2018

(7.30.14.10) Comment

Cummins retained renewable energy certificates (RECs) through a virtual power purchase agreement (VPPA) with the Meadow Lake VI wind farm in northern Indiana. The recent expansion of the wind farm was made possible through Cummins' 15-year VPPA for 75 MW capacity signed in 2017. The VPPA provided a hedge against energy prices, as a slight price settlement loss was offset by reduced utility costs at the company's Indiana plants. Cummins accounted for the RECs in its Scope 2 market-based emissions by applying them to electricity purchased from the utility grid at its facilities.

Row 2

(7.30.14.1) Country/area

Select from:

Sweden

(7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

29652

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Sweden

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

A Cummins facility located in Sweden acquires Guarantees of Origin (GOO) from the Swedish Electricity Certificate System in quantities equal to its annual electricity consumption. This is facilitated by the city-owned power provider.

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Argentina

(7.30.16.1) Consumption of purchased electricity (MWh)

196.6

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

146.01

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

342.61

Australia

(7.30.16.1) Consumption of purchased electricity (MWh)

6131.94

(7.30.16.2) Consumption of self-generated electricity (MWh)

837.35

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

1282.36

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

8251.65

Austria

(7.30.16.1) Consumption of purchased electricity (MWh)

116.09

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

14.91

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

131.00

Belgium

(7.30.16.1) Consumption of purchased electricity (MWh)

2741.16

(7.30.16.2) Consumption of self-generated electricity (MWh)

375.53

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

5586.15

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

8702.84

Bolivia (Plurinational State of)

(7.30.16.1) Consumption of purchased electricity (MWh)

31.85

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

4.37

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

36.22

Botswana

(7.30.16.1) Consumption of purchased electricity (MWh)

22.62

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

22.62

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

58267.42

(7.30.16.2) Consumption of self-generated electricity (MWh)

1050.97

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

6204.93

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

65523.32

Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

11729.73

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

14122.05

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

25851.78

Chile

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0

China

(7.30.16.1) Consumption of purchased electricity (MWh)

191749.31

(7.30.16.2) Consumption of self-generated electricity (MWh)

39714.74

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

101.97

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

68716.05

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

300282.07

Colombia

(7.30.16.1) Consumption of purchased electricity (MWh)

210.81

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

3.53

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

214.34

Costa Rica

(7.30.16.1) Consumption of purchased electricity (MWh)

72.66

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

11.42

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

84.08

Czechia

(7.30.16.1) Consumption of purchased electricity (MWh)

661.77

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

145.26

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

807.03

France

(7.30.16.1) Consumption of purchased electricity (MWh)

17074.13

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

6788.23

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

23862.36

Ghana

(7.30.16.1) Consumption of purchased electricity (MWh)

241.35

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

241.35

Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

3290.06

(7.30.16.2) Consumption of self-generated electricity (MWh)

43.94

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

277.55

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

749.82

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

4361.37

Honduras

(7.30.16.1) Consumption of purchased electricity (MWh)

124.06

(7.30.16.2) Consumption of self-generated electricity (MWh)

104.88

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

75.65

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

304.59

India

(7.30.16.1) Consumption of purchased electricity (MWh)

111984.55

(7.30.16.2) Consumption of self-generated electricity (MWh)

21992.97

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

2831.16

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

136808.68

Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

47.95

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

106.79

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

154.74

Italy

(7.30.16.1) Consumption of purchased electricity (MWh)

6644.37

(7.30.16.2) Consumption of self-generated electricity (MWh)

7322.85

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

60377.39

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

74344.61

Japan

(7.30.16.1) Consumption of purchased electricity (MWh)

180.54

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

180.54

Kazakhstan

(7.30.16.1) Consumption of purchased electricity (MWh)

153.85

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

32.11

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

185.96

Malaysia

(7.30.16.1) Consumption of purchased electricity (MWh)

295.79

(7.30.16.2) Consumption of self-generated electricity (MWh)

18.88

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

11.59

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

326.26

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

55011.88

(7.30.16.2) Consumption of self-generated electricity (MWh)

1437.81

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

20911.28

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

77360.97

Mongolia

(7.30.16.1) Consumption of purchased electricity (MWh)

357.64

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

153.63

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

511.27

Morocco

(7.30.16.1) Consumption of purchased electricity (MWh)

16.13

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

16.13

Mozambique

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0

Netherlands

(7.30.16.1) Consumption of purchased electricity (MWh)

1492.64

(7.30.16.2) Consumption of self-generated electricity (MWh)

22.99

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

193.6

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1709.23

New Zealand

(7.30.16.1) Consumption of purchased electricity (MWh)

238

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

4.86

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

242.86

Nigeria

(7.30.16.1) Consumption of purchased electricity (MWh)

696.83

(7.30.16.2) Consumption of self-generated electricity (MWh)

464.85

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

24.59

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1186.27

Norway

(7.30.16.1) Consumption of purchased electricity (MWh)

239.27

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

239.27

Panama

(7.30.16.1) Consumption of purchased electricity (MWh)

63.77

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

8.6

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

72.37

Papua New Guinea

(7.30.16.1) Consumption of purchased electricity (MWh)

100.76

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

451.04

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

551.80

Peru

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0

Philippines

(7.30.16.1) Consumption of purchased electricity (MWh)

131.28

(7.30.16.2) Consumption of self-generated electricity (MWh)

0.02

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

1.22

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

132.52

Poland

(7.30.16.1) Consumption of purchased electricity (MWh)

130.66

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

200.13

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

330.79

Qatar

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0

Republic of Korea

(7.30.16.1) Consumption of purchased electricity (MWh)

218.46

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

218.46

Romania

(7.30.16.1) Consumption of purchased electricity (MWh)

9151.24

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

6439.99

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

15591.23

Senegal

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0

Serbia

(7.30.16.1) Consumption of purchased electricity (MWh)

77.33

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

38.04

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

115.37

Singapore

(7.30.16.1) Consumption of purchased electricity (MWh)

5250.32

(7.30.16.2) Consumption of self-generated electricity (MWh)

100.84

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

366.79

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5717.95

South Africa

(7.30.16.1) Consumption of purchased electricity (MWh)

2697.89

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

18.76

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2716.65

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

117.05

(7.30.16.2) Consumption of self-generated electricity (MWh)

7

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

124.05

Sweden

(7.30.16.1) Consumption of purchased electricity (MWh)

29651.59

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

14553.89

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

44205.48

Thailand

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

147.88

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

250.07

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

397.95

United Arab Emirates

(7.30.16.1) Consumption of purchased electricity (MWh)

2217.35

(7.30.16.2) Consumption of self-generated electricity (MWh)

483.17

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

37.26

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2737.78

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

47540.84

(7.30.16.2) Consumption of self-generated electricity (MWh)

3511.73

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

20395.43

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

71448.00

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

617743.76

(7.30.16.2) Consumption of self-generated electricity (MWh)

24273.8

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

346011.54

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

988029.10

Zambia

(7.30.16.1) Consumption of purchased electricity (MWh)

79.04

(7.30.16.2) Consumption of self-generated electricity (MWh)

4.27

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

83.31

[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.000021578

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

706034

(7.45.3) Metric denominator

Select from:

unit total revenue

(7.45.4) Metric denominator: Unit total

32720000000

(7.45.5) Scope 2 figure used

Select from:

Market-based

(7.45.6) % change from previous year

9.21

(7.45.7) Direction of change

Select from:

Decreased

(7.45.8) Reasons for change

Select all that apply

Unidentified

Change in renewable energy consumption

Change in output

Change in revenue

Change in methodology

Other emissions reduction activities

(7.45.9) Please explain

Scope 1 and Scope 2 market-based emissions in 2023 increased by approximately 1.6% compared to restated emissions in 2022, but a 12% increase in revenue adjusted for acquisitions and divestments resulted in the intensity of emissions dropping by about 9.2%. Sales figures for these years were not normalized for inflation. Renewable energy certificates (RECs) and Guarantees of Origin (GOs) totaling approximately 103,912 metric tons of CO2e were retained by Cummins and contributed to reductions in the company's Scope 2 market-based emissions. Emission factor updates in 2023 also impacted greenhouse gases (GHGs) associated with the grid, contributing to an overall decrease of approximately 2,369 metric tons of CO2e. In 2023, Cummins invested over 18.8 million to implement 209 GHG reduction projects, saving an estimated 30,631 metric tons of greenhouse gas emissions. Key projects included: - 89 facility efficiency projects, such as LED lighting and heating, ventilation and air conditioning (HVAC) upgrades and building envelope improvements. These projects will save over 5,433 metric tons of CO2e annually. - 55 manufacturing and compressed air improvement projects, leading to more efficient manufacturing processes and over 6,162 metric tons of CO2e reductions annually. - 24 onsite solar projects to increase the use of renewable energy. The completed projects are estimated to reduce over 14,486 metric tons of CO2e annually. Significant business growth offset some of these reductions, with an estimated 48,993 metric tons of CO2e being produced in connection with increased business activity during the reporting year.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

Waste

(7.52.2) Metric value

7.5

(7.52.3) Metric numerator

Grams of waste generated

(7.52.4) Metric denominator (intensity metric only)

Sales adjusted to 2018 USD

(7.52.5) % change from previous year

9.1

(7.52.6) Direction of change

Select from:

Decreased

(7.52.7) Please explain

Cummins committed to generating 25% less waste in its facilities and operations as a percent of revenue by 2030. This target is one of the nine goals the company set in its PLANET 2050 environmental sustainability strategy. This target impacts emissions associated with waste, such as those captured in Scope 3 Category 5.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

SBTI Approval Decision Letter - Cummins.pdf

(7.53.1.4) Target ambition

Select from:

1.5°C aligned

(7.53.1.5) Date target was set

06/21/2019

(7.53.1.6) Target coverage

Select from:

Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO2)
- Methane (CH4)
- Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

- Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

- Scope 3, Category 11 – Use of sold products

(7.53.1.11) End date of base year

12/31/2018

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

1094000000

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

1094000000.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1094000000.000

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

99.4

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

25

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

820500000.000

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

1166700000

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

1166700000.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

1166700000.000

(7.53.1.78) Land-related emissions covered by target

Select from:

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-26.58

(7.53.1.80) Target status in reporting year

Select from:

Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Cummins committed to reduce its Scope 3 greenhouse gas emissions from the use of sold products by 25% from a 2018 base year to a target year of 2030. The SBTi's Target Validation Team approved the target on June 21, 2019. The target encompasses all of Cummins products that generate emissions while in use. Cummins has a separate target for Scope 1 and Scope 2 emissions. Targets have not yet been set for Scope 3 categories other than Category 11 since the vast majority of Scope 3 emissions (over 99%) are attributable to products in use. Work is ongoing to more precisely quantify other Scope 3 emissions and assess what additional targets might be warranted. The Category 11 target is part of Cummins' long-term product decarbonization strategy, referred to as Destination Zero. Destination Zero is a customer-driven, multi-solution approach that advances engine-based solutions now while innovating for the future by developing new zero-emissions solutions for the diverse applications Cummins serves.

(7.53.1.83) Target objective

The Category 11 target is part of Cummins' long-term product decarbonization strategy, referred to as Destination Zero. Destination Zero is a customer-driven, multi-solution approach that advances engine-based solutions now while innovating for the future by developing new zero-emissions solutions for the diverse applications Cummins serves. Destination Zero is an extension of our long and successful history of embracing environmental challenges as an opportunity to innovate and drive growth in our business. In 2023, Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating a record 1.4 billion to research and development. Such investments include improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production technologies. Investing in product decarbonization will help to drive progress toward the 2030 Category 11 target and the longer term path to zero emission products.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

In 2023, Cummins continued to make investments to develop new products and improve current technologies to meet future emission standards around the world, allocating a record 1.4 billion to research and development. Such investments include improvements in fuel economy performance of diesel and natural gas-powered vehicles and related components, as well as development activities around hydrogen engine solutions, battery electric, fuel cell electric and hydrogen production technologies. This year, Cummins announced its most efficient heavy-duty diesel engine, the diesel X15, which is compliant with the U.S. EPA and CARB 2027 regulations. This is the latest addition to Cummins HELM - a fuel agnostic platform (B, X10 and X15) that translates to “higher efficiency, lower emissions and multiple fuels.” The platform is supported by a more than 1 billion investment across the company’s U.S., engine manufacturing network. Last year, Cummins showcased a B6.7H hydrogen engine aimed at agricultural tractors and machinery. Additionally, Cummins and Versatile signed a letter of intent to integrate the Cummins 15L hydrogen engines in Versatile’s equipment to lead the decarbonization of the agricultural market. A significant piece of the company’s integrated strategy is zero-emissions solutions provided by Accelera, a brand launched last year focused on innovating new technologies to enable customers to reach zero emissions. Accelera’s growing product portfolio includes battery systems, fuel cells, ePowertrain systems and electrolyzers. Electrolyzers are devices that use electricity to split water into its constituent elements of hydrogen and oxygen through electrolysis. Last year, Accelera reached an important milestone with an electrolyzer backlog totaling more than 500 MW. Achieving this product’s in use goal will require Cummins to work with its stakeholders to achieve significant carbon reductions. Key enablers include: - Strong regulatory support for GHG reductions. - Continued machine and powertrain efficiency improvements. - Broader availability of lower carbon fuels. - Advancements in new technology powertrains. - Market adoption of new technology powertrains. - Customer and industry partnerships to reduce carbon.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

Row 2

(7.53.1.1) Target reference number

Select from:

Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

SBTI Approval Decision Letter - Cummins.pdf

(7.53.1.4) Target ambition

Select from:

- 1.5°C aligned

(7.53.1.5) Date target was set

06/21/2019

(7.53.1.6) Target coverage

Select from:

- Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO2)
- Methane (CH4)
- Nitrous oxide (N2O)
- Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

- Scope 1
- Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

- Market-based

(7.53.1.11) End date of base year

12/31/2018

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

351245

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

668819

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1020064.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

510032.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

294759

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

411275

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

706034.000

(7.53.1.78) Land-related emissions covered by target

Select from:

 No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

61.57

(7.53.1.80) Target status in reporting year

Select from:

 Underway**(7.53.1.82) Explain target coverage and identify any exclusions**

Cummins committed to reduce Scope 1 and 2 greenhouse gas emissions by 50% between its 2018 and 2030 base and target years. In June 2019, SBTi's Target Validation Team determined the Scope 1 and 2 target ambition was in line with a 1.5C trajectory and approved the target. The target covers Scope 1 and 2 emissions

from all of the operations within Cummins' emission inventory boundary (i.e. reporting boundary), as defined by the operational control criterion described in the Greenhouse Gas Protocol. A separate target has been set for the most significant source of Cummins' Scope 3 emissions.

(7.53.1.83) Target objective

Cummins' target for Scope 1 and 2 emissions is part of the PLANET 2050 strategy, which addresses climate change across all aspects of Cummins. PLANET 2050 is an extension of Cummins' earliest sustainability work and reflects our mission to power a more prosperous world. It is integral to our business growth strategy and focuses on our long-term commitment to protect the planet for future generations. The strategy includes nine goals timed to 2030 and the aspiration to reach carbon neutrality in our operations and products in use by 2050.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Using the company's baseline year of 2018, the company reduced its Scope 1 and 2 GHG emissions by 31%, or about 314,000 metric tons of carbon dioxide equivalent (CO₂e) in absolute terms by the end of the current reporting year. Cummins invested over 40 million to complete 586 facilities energy, water and waste reduction projects in 2023. Of this investment, 18.8 million was used to complete 267 GHG reduction projects that are estimated to save more than 29,951 metric tons CO₂ e annually. Key projects completed in 2023 included: • 89 facility efficiency projects, such as LED lighting and heating, ventilation and air conditioning (HVAC) upgrades and building envelope improvements. These projects will save over 5,433 metric tons of CO₂ e annually. • 55 manufacturing and compressed air improvement projects, leading to more efficient manufacturing processes and over 6,162 metric tons of CO₂ e reductions annually. • 24 onsite solar projects to increase the use of renewable energy. The completed projects are estimated to reduce over 14,486 metric tons of CO₂e annually. Achieving Cummins' 2030 facilities greenhouse gas reduction goal will require actions across the company. The path to a 50% reduction will include approximately: Offsite renewable energy - 23%, Facility energy efficiency - 9%, Compressed air reductions - 4%, Onsite solar - 6%, Testing energy recovery - 5%, Manufacturing efficiency - 2%, and Fleet electrification - 1%.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

Targets to increase or maintain low-carbon energy consumption or production

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

Low 1

(7.54.1.2) Date target was set

06/21/2019

(7.54.1.3) Target coverage

Select from:

Country/area/region

(7.54.1.4) Target type: energy carrier

Select from:

Electricity

(7.54.1.5) Target type: activity

Select from:

Production

(7.54.1.6) Target type: energy source

Select from:

Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2018

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

7127

(7.54.1.9) % share of low-carbon or renewable energy in base year

0.5

(7.54.1.10) End date of target

12/31/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

10

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

4

(7.54.1.13) % of target achieved relative to base year

36.84

(7.54.1.14) Target status in reporting year

Select from:

Underway

(7.54.1.16) Is this target part of an emissions target?

One of the nine goals of PLANET 2050 is to halve greenhouse gas (GHG) emissions from facilities and operations by 2030. Cummins has identified the installation of solar photovoltaics at its facilities as one of the means by which this goal can be achieved. Increasing Cummins' renewable energy generation capacity is therefore part of the company's overall emission reduction strategy.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

Other, please specify :United States Environmental Protection Agency (US EPA) Green Power Partners

(7.54.1.19) Explain target coverage and identify any exclusions

The renewable energy target is applicable to all of the facilities within Cummins' reporting scope for greenhouse gases. The boundary of the emissions inventory is defined using the operational control criterion outlined in the GHG Protocol.

(7.54.1.20) Target objective

This target is intended to drive reductions in Cummins' Scope 1 and 2 greenhouse gas emissions, contributing to the achievement of the company's PLANET 2050 strategy.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Cummins completed 24 onsite solar projects in 2023 to increase its use of renewable energy. The completed projects are estimated to reduce over 14,486 metric tons of CO₂e annually. As of 2023, Cummins has solar arrays at 66 locations globally and plans to continue expanding its solar capacity. By 2030, we anticipate that onsite solar installations will account for about 6% of the greenhouse gas reduction we committed to in Goal 1 of PLANET 2050. The 10% share of renewable energy targeted for 2030 is approximate and may increase or decrease depending on the pace and viability of the various approaches to reducing emissions leveraged by Cummins in the coming years. The underlying principle is that focus and resources should flow toward solutions that are both timely and effective, and the relative benefits of building generation capacity on-site may shift as new technologies, policies, and market-conditions emerge. Note that the percent share of renewable energy in the reporting is calculated for electricity generated off or on site only, and does not include other forms of energy consumption such as the combustion of fuels for heat.

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO₂e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	632	`Numeric input
To be implemented	110	29033
Implementation commenced	12	2905
Implemented	209	30631
Not to be implemented	63	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Non-energy industrial process emissions reductions

Process equipment replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

949

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (location-based)

Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

767000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

1095000

(7.55.2.7) Payback period

Select from:

1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

(7.55.2.9) Comment

N/A

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

Heating, Ventilation and Air Conditioning (HVAC)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

5279

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 1
- Scope 2 (location-based)
- Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

839535

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

1378506

(7.55.2.7) Payback period

Select from:

- 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

- 16-20 years

(7.55.2.9) Comment

N/A

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

Building Energy Management Systems (BEMS)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

690

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

Scope 2 (location-based)

Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

115000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

128900

(7.55.2.7) Payback period

Select from:

1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

(7.55.2.9) Comment

N/A

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

Lighting

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1002

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (location-based)

Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

233631

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

1744000

(7.55.2.7) Payback period

Select from:

4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

(7.55.2.9) Comment

N/A

Row 5

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

15550

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 2 (location-based)
- Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

1631035

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

8483400

(7.55.2.7) Payback period

Select from:

- 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

- 16-20 years

(7.55.2.9) Comment

At some sites the solar PV is installed with a partner using Opex

Row 6

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

- Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

5149

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 1
- Scope 2 (location-based)
- Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

1122614

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

1468000

(7.55.2.7) Payback period

Select from:

- 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

16-20 years

(7.55.2.9) Comment

N/A

Row 7

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

Motors and drives

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1180

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (location-based)

Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

539770

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

1243688

(7.55.2.7) Payback period

Select from:

1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

6-10 years

(7.55.2.9) Comment

N/A

Row 8

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Compressed air

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1285

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (location-based)

Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

726022

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

1381100

(7.55.2.7) Payback period

Select from:

1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

6-10 years

(7.55.2.9) Comment

N/A

Row 9

(7.55.2.1) Initiative category & Initiative type

Transportation

Company fleet vehicle replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 2 (location-based)
- Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

57585

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

500000

(7.55.2.7) Payback period

Select from:

- 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

- 6-10 years

(7.55.2.9) Comment

N/A

Row 10

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

- Cooling technology

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1645

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 2 (location-based)
- Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

311000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

807000

(7.55.2.7) Payback period

Select from:

- 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

(7.55.2.9) Comment

N/A

Row 11

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

Draught proofing

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

166

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

Scope 2 (location-based)

Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

47200

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

462985

(7.55.2.7) Payback period

Select from:

4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

16-20 years

(7.55.2.9) Comment

N/A

Row 12

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Electrification

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

53

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

110000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

230000

(7.55.2.7) Payback period

Select from:

1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

(7.55.2.9) Comment

N/A

Row 13

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Waste heat recovery

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

438

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

72760

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

150000

(7.55.2.7) Payback period

Select from:

1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

16-20 years

(7.55.2.9) Comment

N/A

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

Internal incentives/recognition programs

(7.55.3.2) Comment

Cummins has conducted company-wide environmental awards since 2005. Each year, sites and individuals are encouraged to submit applications for the awards, using a common template and judged by a panel of Cummins energy and environmental leaders. Award winners are entered into the recognition framework called the Impact Awards. Employees who led a project, employees who were involved with a project or employees who served as the project sponsor can self-nominate their work and can be judged and then recognized if their work represents an outstanding effort that supports overall business goals. Beginning in 2017, there are now three different Impact Awards that employees can be recognized for: Business Impact; Global Impact; Chairman's Impact. One of the five award area categories is Environmental. Projects included in this category can range from site facility projects to product design to projects in collaboration with a customer. Many of these projects are climate related through greater energy efficiency or increased fuel economy from products

Row 2

(7.55.3.1) Method

Select from:

Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

A central budget is provided to fund corporate energy and GHG initiatives, including the Cummins Environmental Champion program (updated Energy Champion program integrating Water and Waste) and implementing ISO 50001 across the Cummins Enterprise and SEP Superior Energy Performance at select sites. Cummins beat its 2020 goal of 40 certified sites and by the end of 2022 has 45 sites globally certified to ISO 50001. In addition, Cummins has an internal goal to achieve 10% of electrical use to be provided by on-site renewable solar energy installations by 2030. The central fund has been increased to support the 2030 goals.

Row 3

(7.55.3.1) Method

Select from:

- Financial optimization calculations

(7.55.3.2) Comment

Cummins uses a model of the internal rate of return to establish a baseline IRR for funded energy efficiency projects in addition to the use of common financial analysis tools and calculators. Cummins prioritizes all ECO Projects globally with a C&E that looks at invested per GHG savings as well as IRR, simple payback.

Row 4

(7.55.3.1) Method

Select from:

- Employee engagement

(7.55.3.2) Comment

Cummins continues to have a successful Environmental Champions program. To date, Cummins has trained 671 Environmental Champions. Environmental Champions take 32 hours of training over five days. Conformance with this program is a requirement for the 50 priority sites that comprise 90 percent of Cummins environmental footprint. In addition, Cummins issues internal newsletters and blogs, and conducts a company-wide June Environmental Month where more than two-thirds of the company's employees have participated in learning or site activities. In 2021, Cummins launched the PLANET 2050 Influencer program, where employees attend monthly sessions to learn more about our sustainability strategy in order to promote awareness in the company, educate others and act as a catalyst for action in their functions and the community. The company currently has more than 600 employees in the Influencer program.

Row 5

(7.55.3.1) Method

Select from:

- Internal finance mechanisms

(7.55.3.2) Comment

In addition to the dedicated capital fund, energy and GHG reduction projects are also implemented through normal channels. Sites implement energy efficiency projects and select energy efficient options for projects by using the same financial tools and investment criteria as are used for the dedicated capital fund.

Row 6

(7.55.3.1) Method

Select from:

- Dedicated budget for energy efficiency

(7.55.3.2) Comment

Since 2007, Cummins has implemented an energy efficiency capital fund to finance energy-related projects. Cummins has a comprehensive investment plan designed to achieve the Company's PLANET 2050 Strategy, as well as the 2030 energy and GHG intensity goals.

Row 7

(7.55.3.1) Method

Select from:

- Partnering with governments on technology development

(7.55.3.2) Comment

The company's recent portfolio of government co-funded technology development and system integration programs stands at hundreds of millions of dollars in total public / private research investment since 2010. Cummins is a Department of Energy (DOE) Better Plants Program partner as well as a US EPA Green Power partner.

Row 8

(7.55.3.1) Method

Select from:

- Internal price on carbon

(7.55.3.2) Comment

7 per metric ton CO2e; except where local external price on carbon is higher, in which case the higher price is used. See question 11 for additional detail.

Row 9

(7.55.3.1) Method

Select from:

- Compliance with regulatory requirements/standards

(7.55.3.2) Comment

In the UK, reporting to the streamlined energy and carbon reporting (SECR) framework. In India, we report in accordance with the Business Responsibility and Sustainability Reporting format.

[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

- No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

- Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Power

Other, please specify :Lower carbon product offerings in Accelerera by Cummins.

(7.74.1.4) Description of product(s) or service(s)

The Accelerera segment designs, manufactures, sells and supports hydrogen production technologies as well as electrified power systems with innovative components and subsystems, including battery, fuel cell and electric powertrain technologies. The Accelerera segment is currently in the early stages of commercializing these technologies with efforts primarily focused on the development of our electrolyzers for hydrogen production and electrified power systems and related components and subsystems.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

1

[Add row]

(7.75) Provide tracking metrics for the implementation of low-carbon transport technology over the reporting year.

Row 1

(7.75.1) Activity

Select from:

Heavy Duty Vehicles (HDV)

(7.75.2) Metric

Select from:

Sales

(7.75.3) Technology

Select from:

Other, please specify :Accelera by Cummins has a diverse portfolio of clean energy technologies including fully electric and hybrid power systems, ePowertrains, batteries, electrolyzers, and fuel cells.

(7.75.4) Metric figure

1

(7.75.5) Metric unit

Select from:

% of total sales

(7.75.6) Explanation

As disclosed in Cummins annual Form 10-K filing for the US Securities and Exchange Commission (SEC), total external sales for the Accelera business segment in 2023 were 336 million or approximately 1% of Cummins total sales. This was a 91% increase in sales for the segment as compared to the prior year, continuing a consistent growth trend in sales of "new power" technologies since Cummins baseline year.

[Add row]

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

No

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(8.1.1) Provide details on these exclusions.

Timber products

(8.1.1.1) Exclusion

Select from:

Business activities

(8.1.1.2) Description of exclusion

At this time, we only have visibility to the weight of timber based products (wood, corrugated and paper) that we send for recycle at end of life. This includes commonly timber and corrugated products sent to us from upstream (suppliers) or from intercompany movement. Today we are unable to report in metric tons on the weight of timber products that we source to move our products between facilities and to our customers. We instead have purchase data that includes sourced cost and quantity but currently we have not equivalated this to a weight. Work is underway to improve our visibility and data tracking of all inbound and outbound packaging specifications which will include weight of packaging materials purchased and used. In early 2024 we successfully launched a new packaging data management system that will enable the capture of vital packaging information.

(8.1.1.3) Value chain stage

Select from:

- Direct operations

(8.1.1.4) Reason for exclusion

Select from:

- Data is not available

(8.1.1.5) Primary reason why data is not available for your disclosed commodity

Select from:

- Challenges associated with data collection and/or quality

(8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

Select from:

- No, the volume excluded is unknown

(8.1.1.10) Please explain

Today we are unable to report in metric tons on the weight of timber products that we source to move our products between facilities and to our customers. We instead have purchase data that includes sourced cost and quantity but currently we have not equivalated this to a weight. Work is underway to improve our visibility and data tracking of all inbound and outbound packaging specifications. In early 2024 we successfully launched a new packaging data management system that will enable the capture of vital packaging information.

[Add row]

(8.2) Provide a breakdown of your disclosure volume per commodity.

	Disclosure volume (metric tons)	Volume type	Sourced volume (metric tons)
Timber products	78266	Select all that apply <input checked="" type="checkbox"/> Sourced	78266

[Fixed row]

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:

Unknown origin

(8.5.4) Volume sourced from country/area of origin (metric tons)

78266

(8.5.5) Source

Select all that apply

Contracted suppliers (processors)

(8.5.7) Please explain

At this time we do not have full visibility of the country / area of origin as we today only have visibility of timber based products removed as waste from our facilities. As mentioned work is underway to improve this visibility. All of the outbound timber we source in the UK have FSC certificates and we are beginning that work in Europe. We also ask all of our suppliers to share with us their supply base and ask for relevant documentation to ensure it is sourced from reliable sources.

[Add row]

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Timber products

(8.7.1) Active no-deforestation or no-conversion target

Select from:

- No, but we plan to have a no-deforestation or no-conversion target in the next two years

(8.7.3) Primary reason for not having an active no-deforestation or no-conversion target in the reporting year

Select from:

- Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(8.7.4) Explain why you did not have an active no-deforestation or no-conversion target in the reporting year

Our focus at this time has been focused on moving waste up the waste management hierarchy to divert waste from landfills, incineration and energy recovery methods and in favor of reduction, reuse and recycling management methods. We have set an external waste reduction goal to generate 25% less waste in facilities and operations as a percentage of revenue. This strategy includes a reduction of wood waste. We are looking to develop internal processes and targets however these will likely not be public.

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

- Yes, we have other targets related to this commodity

[Fixed row]

(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Timber products

(8.7.2.1) Target reference number

Select from:

Target 1

(8.7.2.3) Target coverage

Select from:

Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

Disclosure volume

(8.7.2.5) Category of target & Quantitative metric

Resource use and efficiency

Other resource use and efficiency target metric, please specify

(8.7.2.8) Date target was set

12/31/2019

(8.7.2.9) End date of base year

12/31/2018

(8.7.2.10) Base year figure

8.4

(8.7.2.11) End date of target

(8.7.2.12) Target year figure

6.3

(8.7.2.13) Reporting year figure

7.5

(8.7.2.14) Target status in reporting year

Select from:

Underway

(8.7.2.15) % of target achieved relative to base year

42.86

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

We have a goal to Generate 25% less waste in facilities and operations as a percent of revenue. Target, reporting and base year figure reflects total waste in MT over millions USD revenue. It includes all waste that is generated as part of our facilities and operations where we have full control and includes waste from fully dedicated 3 party logistics.

(8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

Our goal incorporates all waste streams that are generated at our facilities. We do have internal packaging focused goals as part of this strategy such as the move from expendable packaging to returnable packaging. Resulting in less wood and corrugated waste that is received from our suppliers and what we place on to the market.

(8.7.2.20) Further details of target

N/A

[Add row]

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Timber products

(8.8.1) Traceability system

Select from:

Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply

Chain-of-custody certification

Supplier engagement/communication

(8.8.3) Description of methods/tools used in traceability system

Today this is primarily in UK and Europe. All of the outbound timber we source in UK and soon to be in Europe have FSC certificates. We also ask all of our suppliers to share with us their supply base and ask for relevant documentation to ensure it is sourced from reliable sources. Work is currently underway to replicate this program in the US.

[Fixed row]

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Timber products

(8.8.1.1) % of sourced volume traceable to production unit

0

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

0

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

0

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

5

(8.8.1.5) % of sourced volume from unknown origin

95

(8.8.1.6) % of sourced volume reported

100.00

[Fixed row]

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Timber products

(8.9.1) DF/DCF status assessed for this commodity

Select from:

No, but we plan to do so within the next two years

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

No

(8.9.7) Primary reason for not assessing DF/DCF status

Select from:

Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(8.9.8) Explain why you have not assessed DF/DCF status

Work is underway in certain regions. However at this time we do not have volume / weight data to provide a proportion. In Europe FSC and PEFC certificates are collected and data is tracked to ensure certificates are in date for processing facility. Plan to start work in the US in Q4 2024.

[Fixed row]

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

	Monitoring or estimating your deforestation and conversion footprint	Primary reason for not monitoring or estimating deforestation and conversion footprint	Explain why you do not monitor or estimate your deforestation and conversion footprint
Timber products	<p>Select from:</p> <p><input checked="" type="checkbox"/> No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years</p>	<p>Select from:</p> <p><input checked="" type="checkbox"/> Lack of internal resources, capabilities, or expertise (e.g., due to organization size)</p>	<p><i>Work is underway in certain regions.</i></p>

[Fixed row]

(8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

	Actions taken to increase production or sourcing of DCF volumes
Timber products	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

(8.11.1) Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.

Timber products

(8.11.1.1) Action type

Select from:

Increasing traceability

(8.11.1.2) % of disclosure volume that is covered by this action

0

(8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

Select from:

No

(8.11.1.4) Main measures identified to manage or resolve the challenges

Select all that apply

Greater supplier awareness/engagement

Greater transparency

- Increased demand for certified products
- Increased knowledge on commodity driven deforestation, forest degradation and/or conversion
- Improvement in data collection and quality

(8.11.1.5) Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges

Developing internal sourcing policies that support increasing DCF status for products purchased. Working closely and ensuring due diligence with suppliers to ensure they adhere to DCF practices and provide supporting documents and certificates as requested to provide assurance that products purchased are deforestation free. This work has been focused in Europe and we are expanding effort to North America this year.

[Add row]

(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.

Timber products

(8.12.1) Third-party certification scheme adopted

Select from:

- Yes

(8.12.2) Certification details are available for the volumes sold to any requesting CDP Supply Chain members

Select from:

- No

(8.12.3) Primary reason certification details are not available for the volumes sold to any requesting CDP Supply Chain members

Select from:

- Levels of certification are not recorded at the corporate level

(8.12.4) Explain why certification details are not available for the volumes sold to any requesting CDP Supply Chain members

*At this time we have only conducted this exercise on a regional basis.
[Fixed row]*

(8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?

	GHG emissions reductions and removals from land use management and land use change calculated	Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change	Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change
Timber products	<i>Select from:</i> <input checked="" type="checkbox"/> No, and do not plan to do so in the next two years	<i>Select from:</i> <input checked="" type="checkbox"/> Not an immediate strategic priority	<i>At this time focus for Scope 3 is category 11 at this time due to the impacts of Cummins products in use on our GHG footprint.</i>

[Fixed row]

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:

Yes, from suppliers

(8.14.2) Aspects of legislation considered

Select all that apply

Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting

- Tax, anti-corruption, trade and customs regulations

(8.14.3) Procedure to ensure legal compliance

Select all that apply

- Certification

(8.14.5) Please explain

All of the outbound timber we source in UK / Europe we receive FSC certificates for and also ask all of our suppliers to share with us their supply base and ask for relevant documentation to ensure it is sourced from reliable sources. We are expanding these efforts to other regions currently. We are also working on complying with EUDR taking effect soon.

[Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

(8.15.1) Engagement in landscape/jurisdictional initiatives

Select from:

- No, we do not engage in landscape/jurisdictional initiatives, and we do not plan to within the next two years

(8.15.2) Primary reason for not engaging in landscape/jurisdictional initiatives

Select from:

- Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(8.15.3) Explain why your organization does not engage in landscape/jurisdictional initiatives

Cummins focus right now is to provide an alternative to wood products rather than engaging in landscape approaches.

[Fixed row]

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:

Yes

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

Row 1

(8.16.1.1) Commodity

Select all that apply

Timber products

(8.16.1.2) Activities

Select all that apply

Involved in industry platforms

Engaging with communities

Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:

Worldwide

(8.16.1.4) Subnational area

Select from:

Not applicable

(8.16.1.5) Provide further details of the activity

We are members of multiple industry platforms. Cummins creates impact by engaging in our communities, focusing on our priorities (education, environment and equity). and identifying opportunities we have a unique ability to address using the knowledge and skills of our employees. We engage with communities through our

EEEC (Every employee, every community) program For all suppliers we work with we have supplier code of conduct principles. Suppliers are subject to survey, audit and part mapping by Cummins / third parties on behalf of Cummins to verify compliance. The following categories are addressed: 1. Obey the law everywhere, 2. Treat people with dignity and respect (Human Rights, Child Labor, Forced Labor, ...), 3. Avoid conflicts of interest, 4. Provide a safe and healthy workspace, 5. Protect Cummins technology, information and intellectual property 6. Protect the environment and conserve natural resources 7. Suppliers role in enforcing this code [Add row]

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Select from:

Yes

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Row 1

(8.17.1.1) Project reference

Select from:

Project 1

(8.17.1.2) Project type

Select from:

Forest ecosystem restoration

(8.17.1.3) Expected benefits of project

Select all that apply

Improvement of water availability and quality

(8.17.1.4) Is this project originating any carbon credits?

Select from:

No

(8.17.1.5) Description of project

Sao Paulo, Brazil - Cummins has partnered with The Nature Conservancy to support the Sao Paulo water fund. This water fund is based on collective action towards water security, with landowners, farmers, citizens, companies, and government municipalities working together to improve the water shed. To date the fund has restored 11,000 hectares within the watershed, with a goal of improving water security for 12M people and conserve over 67,000 hectares of forest.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

Project based in area with direct operations

(8.17.1.7) Start year

2021

(8.17.1.8) Target year

Select from:

2024

(8.17.1.9) Project area to date (Hectares)

23309

(8.17.1.10) Project area in the target year (Hectares)

11000

(8.17.1.11) Country/Area

Select from:

Brazil

(8.17.1.12) Latitude

46.5337

(8.17.1.13) Longitude

23.4543

(8.17.1.14) Monitoring frequency

Select from:

Annually

(8.17.1.15) Total investment over the project period (currency)

1500000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

Improvement of water availability and quality

(8.17.1.17) Please explain

Volumetric water benefits are being monitored. These are reviewed and certified by LimnoTech

Row 8

(8.17.1.1) Project reference

Select from:

Project 2

(8.17.1.2) Project type

Select from:

- Natural regeneration

(8.17.1.3) Expected benefits of project

Select all that apply

- Improvement of water availability and quality

(8.17.1.4) Is this project originating any carbon credits?

Select from:

- No

(8.17.1.5) Description of project

Objectives: Improve biodiversity in the region by restoring the water system in the Mechelen area. Projects: Wetland Restoration Converting: "Mechels broek", "Barebeekvallei" and "Den Battelaer" nature areas, to qualitative wetlands. Conduct eco-hydrological study Projects will include restoring water systems via canals, ponds, and pools. Using natural means, solar pumps and dykes to manipulate water levels in the wetlands. Environmental Education Construction of Wetland Wonder height: Water POD Wet (bare)foot path Projected Results: 30 million liters/year of volumetric water benefits (7.9 million gallons/year)

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

- Project based in area with direct operations

(8.17.1.7) Start year

2023

(8.17.1.8) Target year

Select from:

- 2026

(8.17.1.9) Project area to date (Hectares)

0

(8.17.1.10) Project area in the target year (Hectares)

300

(8.17.1.11) Country/Area

Select from:

Belgium

(8.17.1.12) Latitude

4.4776

(8.17.1.13) Longitude

51.0259

(8.17.1.14) Monitoring frequency

Select from:

Annually

(8.17.1.15) Total investment over the project period (currency)

404624

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

Improvement of water availability and quality

(8.17.1.17) Please explain

Volumetric water benefits are being monitored. These are reviewed and certified by LimnoTech

Row 9

(8.17.1.1) Project reference

Select from:

- Project 3

(8.17.1.2) Project type

Select from:

- Other ecosystem restoration

(8.17.1.3) Expected benefits of project

Select all that apply

- Improvement of water availability and quality

(8.17.1.4) Is this project originating any carbon credits?

Select from:

- No

(8.17.1.5) Description of project

Impact: Improve 25,000 acres of farmland with conservation practices. Impact: Improve 25,000 acres of farmland with conservation practices. Restore 200 wetlands Restore 20 acres of wild rice Enhance 1 mile of river habitat Construct and distribute 250 soil health kits Anticipated Volumetric Water Benefits: 204 M³ /- 41 gallons per year.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

- Project based in area with direct operations

(8.17.1.7) Start year

2023

(8.17.1.8) Target year

Select from:

2026

(8.17.1.9) Project area to date (Hectares)

0

(8.17.1.10) Project area in the target year (Hectares)

10226

(8.17.1.11) Country/Area

Select from:

United States of America

(8.17.1.12) Latitude

35.1495

(8.17.1.13) Longitude

90.049

(8.17.1.14) Monitoring frequency

Select from:

Annually

(8.17.1.15) Total investment over the project period (currency)

1500000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

Improvement of water availability and quality

(8.17.1.17) Please explain

Volumetric water benefits are being monitored. These are reviewed and certified by LimnoTech

[Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

Facilities

(9.1.1.2) Description of exclusion

On April 3, 2023, Cummins purchased all of the equity ownership interest of Teksid Hierro de Mexico, S.A. de C.V. (Teksid MX) and Teksid, Inc. from Stellantis N.V. Teksid MX operates a cast iron foundry located in Monclova, Mexico, which primarily forges blocks and heads used in our and other manufacturers' engines. The acquisition was included in Cummins engine segment starting in the second quarter of 2023.

(9.1.1.3) Reason for exclusion

Select from:

Data is not available

(9.1.1.4) Primary reason why data is not available

Select from:

Challenges associated with data collection and/or quality

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:

1-5%

(9.1.1.8) Please explain

The complexities associated with the integration of Iron Cast following the acquisition along with the relatively unique nature of its operations within Cummins existing portfolio have delayed the inclusion of data from the site in Cummins' external reporting. Data gaps for the 2023 reporting period as well as ongoing discussions about the most appropriate methods for accurately quantifying its environmental impact meant that it was not within scope for the annual audit of Cummins' environmental data completed in June of 2024. Metrics such as the amount of water obtained from the local utility have been defined and are in the process of being validated back to Cummins' baseline. The anticipated significance of the facility within Cummins' overall footprint made the uncertainty around the data and methodologies enough of a concern to delay reporting until such time that water data can be reported with confidence. The percentage of Cummins water impact that this source will likely represent was estimated using preliminary environmental data gathered from the facility. This combination of measured and estimated values was divided by Cummins total water withdrawals, including the foundry, and multiplied by 100 to yield the percentage attributable to it.

[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

76-99

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

Facilities typically obtain withdrawal data on a monthly basis from meters installed at the site and in invoices from their utility. Total withdrawal is normally the sum of the more granular volumes by source.

(9.2.4) Please explain

Cummins has tracked this aspect globally since 2008. Facilities in Cummins Enterprise Environmental Management System, which includes all Cummins managed facilities and 50:50 non-managed joint ventures, are asked to measure, monitor, and report on this aspect in quarterly data campaigns. Sites input data at the end of each quarter using using cloud-based environmental management software that stores the information for review and mobilization at the corporate level. While this information is obtained in different ways depending on the site, common sources include meter readings and invoices from utilities. The total volume of water withdrawn at each site is calculated as the sum of primary metrics for water supplied from utility providers, Cummins-owned wells, storm water and rainwater harvesting, water hauled from offsite, and water supplied from other sources.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

76-99

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

Sub-metering of Cummins owned-wells, deliveries, rainwater harvesting systems, and other withdrawal methods is used to determine the amount attributable to specific sources.

(9.2.4) Please explain

There are several "water withdrawal by source" metrics in Cummins' environmental tracking system, including: 1) Water from Cummins owned wells, 2) Water supplied from other sources 3) Water supplied from public/private utilities 4) Water trucked/hauled from offsite and 5) Storm water and rainwater harvesting for on-site use. Facilities in Cummins Enterprise Environmental Management System, which includes all Cummins managed facilities and 50:50 non-managed Joint Venture Operations, are asked to measure and report on these metrics in quarterly data campaigns. Sites input data at the end of each quarter using cloud-based environmental management software that stores the information for review and mobilization. A corporate team actively manages the data to identify opportunities for improvement, track progress, and ensure data quality.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

Not monitored

(9.2.4) Please explain

While Cummins does not collect water quality data at a corporate level, there is a corporate requirement that all sites either analyze or review analysis by the water provider to ensure adequate water quality is met.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

76-99

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

Total discharge volumes are the sum of the volumes by destination tracked at the site level using meter readings, invoices, engineering calculations, and process knowledge.

(9.2.4) Please explain

Cummins tracks water discharges from all global facilities subscribed to Cummins Enterprise Environmental Management System. Discharge categories include: 1) Industrial process and sanitary waste water discharged to public/private treatment works, 2) Onsite treated water released to (a) Surface waters/streams, (b) Underground (e.g. septic leach field, sub surface injection), (c) Irrigation, 3) Treated/untreated wastewater trucked offsite, and 4) Fire testing water discharged to the environment. Sites input data at the end of each quarter using cloud-based environmental management software. A corporate team actively manages the data to identify opportunities for improvement, track progress, and ensure data quality.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

76-99

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

Potential discharge destinations include off-site treatment works, surface waters, underground, and the land surface (e.g. irrigation). The methods by which discharge measurements are obtained vary by site and destination. Discharges to treatment works may be metered in some cases; in others engineering calculations and process knowledge may be used instead. Other sources such as fire testing are less likely to be sub-metered and may be estimated as part of the site's water balance calculations.

(9.2.4) Please explain

Cummins measures the volume of water discharged from facilities subscribed to its Enterprise Environmental Management System. Discharge-by-destination categories include: 1) Industrial process and sanitary waste water discharged to public/private treatment works, 2) Onsite treated water released to (a) Surface waters/streams, (b) Underground (e.g. septic leach field, sub surface injection), (c) Irrigation, 3) Treated/untreated wastewater trucked offsite, and 4) Fire testing water discharged to the environment. Sites input data at the end of each quarter using cloud-based software. A corporate team actively manages the data to identify opportunities for improvement, track progress, and ensure data quality.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

Less than 1%

(9.2.2) Frequency of measurement

Select from:

Unknown

(9.2.3) Method of measurement

While Cummins facilities with water treatment capabilities track the volume of water discharged by treatment method using meters and engineering calculations, this information is currently not included in the corporate level environmental management metrics.

(9.2.4) Please explain

Cummins tracks the destination of discharges from its facilities but has not yet established metrics for treatment type in its environmental management system.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

Less than 1%

(9.2.2) Frequency of measurement

Select from:

Unknown

(9.2.3) Method of measurement

Facilities that assess discharge for standard effluent parameters, either in fulfillment of a regulatory requirement or for internal purposes, do not report this data along with the other environmental management metrics that Cummins collects. Typically these measurements would be obtained by using hand held instruments (e.g., pH probe) or collecting samples and analyzing them in an onsite or external laboratory.

(9.2.4) Please explain

Facilities track their water discharge quality data for effluent. While this data is not summarized at the corporate level, Cummins does track exceedances of water quality criteria and offer support as necessary.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

Not monitored

(9.2.4) Please explain

As with standard effluent parameters, some Cummins facilities may be required to test for substances such as nitrates. If measured at the site level, this information is currently not included in Cummins corporate environmental performance tracking.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

Not monitored

(9.2.4) Please explain

While Cummins does not collect water discharge quality data at a corporate level, all sites are required to comply with any regulations regarding discharge. If temperature is a regulated component the site would be required to monitor and report exceedances. Discharge violations are tracked at a corporate level, along with corrective actions for each.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

76-99

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

Common sources of water consumption volumes include meter readings and calculations that rely on engineering and process knowledge. Estimations of evaporation rates and cooling tower make-up water use are part of the basis for the total.

(9.2.4) Please explain

For analyzing the amount of water that is used but not returned to its original source, Cummins tracks 1) Evaporative losses (cooling towers, etc.) 2) Water used in product for sale and 3) Cooling tower make-up. Monthly data is collected each quarter for these metrics using cloud-based environmental management software. All facilities in Cummins Enterprise Environmental Management System, which includes all Cummins managed facilities and 50:50 non-managed Joint Venture Operations, are included in these quarterly campaigns. A corporate team actively manages the database to identify opportunities for improvement, track progress, and ensure data quality.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

76-99

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

Sources of information that are commonly used include meter readings, operational records, and calculations that rely on engineering and process knowledge.

(9.2.4) Please explain

Cummins facilities track industrial and sanitary waste water that is hauled offsite for reuse or treatment, treated on-site and reused for irrigation, and treated for reuse in an on-site process. Monthly data is collected each quarter for these metrics using cloud-based environmental management software. The quarterly campaigns include all Cummins managed facilities and 50:50 non-managed Joint Venture Operations in its Enterprise Environmental Management System. A corporate team uses the database to identify opportunities for improvement, track progress, and ensure data quality.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

76-99

(9.2.2) Frequency of measurement

Select from:

Other, please specify :Verified during internal reviews and audits which occur at varying frequencies.

(9.2.3) Method of measurement

Cummins has integrated WASH into its building standards and business practices. Employees are expected to have access to functioning and safe WASH facilities at all times. This requirement is verified through internal reviews and audits, which occur with varying frequencies depending on the site and review mechanism.

(9.2.4) Please explain

*Data related to the quality of drinking water and the provision of WASH services are tracked outside of the corporate environmental management system. If water of the requisite quality is not available, Cummins has the ability to treat water onsite. Sanitation facilities are available for employees at every site.
[Fixed row]*

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

3681.4

(9.2.2.2) Comparison with previous reporting year

Select from:

About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Unknown

(9.2.2.4) Five-year forecast

Select from:

Lower

(9.2.2.5) Primary reason for forecast

Select from:

Other, please specify :The forecast is based on the anticipated change in water use that Cummins is taking steps to achieve for its 30% by 2030 reduction target.

(9.2.2.6) Please explain

Total water withdrawals increased by about 3% on an absolute basis compared to 2022. The metric data reported for 2022 and 2023 was adjusted for the acquisitions of Meritor, Faurecia, and Jacobs Vehicle Systems as well as the divestment of Atmus. Note that neither year includes data from the Iron Cast facility as of yet for the reasons given in 9.1.1. The change was categorized as "About the same" in comparison with the previous reporting year because the difference was within +/- 5% of the previous year's figure.

Total discharges

(9.2.2.1) Volume (megaliters/year)

2250.9

(9.2.2.2) Comparison with previous reporting year

Select from:

Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Unknown

(9.2.2.4) Five-year forecast

Select from:

Lower

(9.2.2.5) Primary reason for forecast

Select from:

Other, please specify :The forecast is based on the anticipated change in water use that Cummins is taking steps to achieve for its 30% by 2030 reduction target.

(9.2.2.6) Please explain

The amount of water discharged by Cummins in 2023 increased by about 5% on an absolute basis compared to 2022 after adjusting for acquisitions and divestments. Most of the facilities that Cummins acquired in 2022 did not track discharge metrics, a gap which Cummins has mostly closed. The categories that contributed to the discharge total include: 1) Industrial process and sanitary waste water discharged to public/private treatment works, 2) Onsite treated water released to (a) Surface waters/streams, (b) Underground (e.g. septic leach field, sub surface injection), (c) Irrigation, 3) Treated/untreated wastewater trucked offsite and 4) Landscape irrigation. The change was categorized as "higher" in comparison with the previous reporting year because the difference was greater than 5% but less than 15%.

Total consumption

(9.2.2.1) Volume (megaliters/year)

1049.4

(9.2.2.2) Comparison with previous reporting year

Select from:

About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Unknown

(9.2.2.4) Five-year forecast

Select from:

Lower

(9.2.2.5) Primary reason for forecast

Select from:

Other, please specify :The forecast is based on the anticipated change in water use that Cummins is taking steps to achieve for its 30% by 2030 reduction target.

(9.2.2.6) Please explain

The amount of water consumed by Cummins in 2023 increased by a fraction of a percent on an absolute basis compared to the prior year, after adjusting for acquisitions and divestments. Most of the facilities that Cummins acquired in 2022 did not track consumption metrics, a gap which has mostly been closed. The categories that contributed to the consumption of water included: 1) Water used in products such as coolant or diesel exhaust fluid and 2) Evaporative losses from cooling towers and other activities. The change was categorized as "about the same" in comparison with the previous reporting year because the difference was within +/- 5% of the previous year's figure.

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

1693

(9.2.4.3) Comparison with previous reporting year

Select from:

Higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

Unknown

(9.2.4.5) Five-year forecast

Select from:

Much lower

(9.2.4.6) Primary reason for forecast

Select from:

Other, please specify :We expect for water use to be reduced across the company to meet the 2030 target of a 30% reduction from a 2018 baseline.

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

45.99

(9.2.4.8) Identification tool

Select all that apply

WRI Aqueduct

Other, please specify :Maplecroft Risk Tool

(9.2.4.9) Please explain

Cummins uses both historical data from the WRI Baseline Water Stress (RAW) and an assessment tool developed around water stress and water quality risk data from Maplecroft. The Maplecroft tool provides local water stress and water quality indices based on a facility's longitude and latitude. This score is paired with relevant site-specific information to determine the water risk at any given site. The proportion of water withdrawn from water stressed areas by Cummins in 2023 was

estimated to be 46%, essentially the same as the prior year. The forecasted change was categorized as “much lower” since we anticipate at least a 15% reduction by 2030 in order to meet our corporate water target.

[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

12.3

(9.2.7.3) Comparison with previous reporting year

Select from:

Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Rainwater capture capacity and harvest increased in certain localities, particularly in China. Data for the prior year was adjusted for mergers and acquisitions.

(9.2.7.5) Please explain

Cummins facilities do not extract water directly from fresh surface water for sanitation or process needs. However, there could be indirect supply through the public/private utilities or trucked water that may be extracted from fresh surface water. Several Cummins facilities have on-site rainwater harvesting systems in place but not all of them use water obtained from the systems for on-site purposes. The 12.3 megaliters of fresh surface water withdrawn in 2023 were from rainwater only. The change was categorized as “much higher” in comparison with the previous reporting year because the difference was greater than 15%. The increase was primarily due to increased rainwater capture at a major facility in China.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

No Cummins facilities are known to withdraw water from brackish surface/seawater for any sanitation or process needs.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

349.8

(9.2.7.3) Comparison with previous reporting year

Select from:

Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Unknown

(9.2.7.5) Please explain

The amount of water withdrawn from Cummins owned wells in 2023 was categorized as lower than the prior year since the difference was between -5% and -15%. The data in both years was adjusted for the acquisitions of Meritor, Faurecia, and Jacobs Vehicle Systems as well as the divestment of Atmus.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

No Cummins facilities are known to withdraw water from non-renewable ground water sources.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

Not applicable for Cummins as it is not in the oil and gas industry.

Third party sources

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

3319.3

(9.2.7.3) Comparison with previous reporting year

Select from:

About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Unknown

(9.2.7.5) Please explain

The amount of water withdrawn from third party sources in 2023 was about 3% more than in the prior year. The change was categorized as “about the same” in comparison because the difference was within +/- 5%. The data in both years was adjusted for the acquisitions of Meritor, Faurecia, and Jacobs Vehicle Systems as well as the divestment of Atmus.

[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

130.7

(9.2.8.3) Comparison with previous reporting year

Select from:

About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Unknown

(9.2.8.5) Please explain

The quantity of water treated onsite or used for fire testing and discharged to surface water remained essentially the same as in 2023 after adjustments for acquisitions and divestments. The change was categorized as “about the same” in comparison with the previous reporting year because the difference was less than +/- 5%. Which of the variety of factors at play is the primary contributor to this outcome is not clear based on the collected data.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

Not relevant

(9.2.8.5) Please explain

No Cummins facilities are known to discharge water to brackish surface water or seawater.

Groundwater

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

347.3

(9.2.8.3) Comparison with previous reporting year

Select from:

About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Unknown

(9.2.8.5) Please explain

The discharge of industrial and sanitary waste water treated on-site and released directly (e.g. septic leach field, sub-surface injection) or indirectly (i.e. irrigation) to the subsurface was about 4% more in 2023 than it was in the prior year. The change was categorized as “about the same” because the difference was less than +/- 5%. The data in both years was adjusted for recent acquisitions and divestments. Which of the variety of factors at play is the primary contributor to this outcome is not clear based on the collected data.

Third-party destinations

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

1772.9

(9.2.8.3) Comparison with previous reporting year

Select from:

Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Unknown

(9.2.8.5) Please explain

Industrial and sanitary waste water discharged to public/private treatment works or hauled off-site is included in the third-party destinations total. The difference between discharges in this category in 2023 and the prior year was categorized as “higher” since it was slightly greater than 5% but less than 15%. Some historic discharge data from acquired facilities that did not track this metric was estimated. Data in both years was adjusted for acquisitions and divestments.

[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant but volume unknown

(9.2.9.6) Please explain

A subset of Cummins' facilities engage in tertiary treatment. However, while the destination of discharge is tracked in the company's environmental management system, corporate level metrics for treatment type have not yet been established. As such, the volume of water treated each year using these methods is not known.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant but volume unknown

(9.2.9.6) Please explain

A subset of Cummins' facilities engage in secondary treatment. However, while the destination of discharge is tracked in the company's environmental management system, corporate level metrics for treatment type have not yet been established. As such, the volume of water treated each year using these methods is not known.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant but volume unknown

(9.2.9.6) Please explain

A subset of Cummins' facilities only engage in primary treatment. However, while the destination of discharge is tracked in the company's environmental management system, corporate level metrics for treatment type have not yet been established. As such, the volume of water treated each year using these methods is not known.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

(9.2.9.6) Please explain

No Cummins facilities are known to discharge untreated water to the natural environment.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant but volume unknown

(9.2.9.6) Please explain

A subset of Cummins' facilities discharge untreated water to a third party. However, while the destination of discharge is tracked in the company's environmental management system, corporate level metrics for treatment type have not yet been established. As such, all of the water sent offsite for reuse or treatment is assumed not to have been treated prior to leaving the facility.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

- Relevant but volume unknown

(9.2.9.6) Please explain

Some of Cummins' facilities use reverse osmosis to treat discharge for subsequent reuse onsite. Applications for discharge treated in this manner include non-potable water used to flush toilets and cooling towers associated with industrial processes.

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

- Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

5

(9.3.3) % of facilities in direct operations that this represents

Select from:

- 1-25

(9.3.4) Please explain

Cummins conducted detailed watershed assessments of facilities determined to be at risk from water scarcity. Risk was primarily assessed using tools from WRI Aqueduct and Maplecroft for assessing local water stress. Four river basins were identified as high risk for Cummins, partly due to current or anticipated water

scarcity in the regions and partly because of the significance of Cummins operations there. Short and long-term risks were considered including the potential for operational disruptions and water price increases. Opportunities to invest in water conservation, develop contingency plans, engage with the community, and otherwise mitigate risk were identified as well.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years

(9.3.4) Please explain

While Cummins has engaged with some of its suppliers to acquire information about water related risks, a comprehensive assessment has not been performed.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

Facility 1

(9.3.1.2) Facility name (optional)

Beijing All

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

China

- Other, please specify :Hai Ho

(9.3.1.8) Latitude

40.22066

(9.3.1.9) Longitude

116.231204

(9.3.1.10) Located in area with water stress

Select from:

- Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

174.6

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

10.3

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

164.4

(9.3.1.21) Total water discharges at this facility (megaliters)

132.8

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

58.9

(9.3.1.26) Discharges to third party destinations

73.9

(9.3.1.27) Total water consumption at this facility (megaliters)

39.7

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

The sites included within the boundary of the Beijing facility were identified as 'at risk' by a watershed risk assessment using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores and an assessment tool developed by Maplecroft. The Beijing facility neither discharges to fresh or brackish surface water bodies nor withdraws water from brackish surface water, groundwater or produced/entrained water. Withdrawals from brackish surface water, non-renewable groundwater, produced and entrained water, and discharges to brackish water were accordingly estimated as zero. All of the water reported as withdrawn "from fresh surface water" was rainwater collected at the facility. Withdrawals from third-party sources are tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations are categorized as industrial and sanitary wastewater discharged to public/private treatment works or

wastewater trucked/hailed offsite. Discharges to groundwater are tracked as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption is tracked separately rather than being calculated as the difference between withdrawal and discharge. Changes were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 2

(9.3.1.1) Facility reference number

Select from:

Facility 2

(9.3.1.2) Facility name (optional)

Phaltan Megasite

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Impacts

Risks

Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

Krishna

(9.3.1.8) Latitude

17.984451

(9.3.1.9) Longitude

74.436042

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

129.2

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

129.2

(9.3.1.21) Total water discharges at this facility (megaliters)

45.9

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0.1

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

40

(9.3.1.26) Discharges to third party destinations

5.7

(9.3.1.27) Total water consumption at this facility (megaliters)

37.9

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

The sites included in the Phaltan facility grouping are considered a single megasite based on their proximity and managerial connections. They were identified as 'at risk' by a watershed risk assessment using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores and an assessment tool developed by Maplecroft. Water was not discharged to brackish surface water bodies and was not withdrawn from brackish surface water, fresh surface water, groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly estimated as zero. Withdrawals from third-party sources are tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations are categorized as industrial and sanitary wastewater discharged to public/private treatment works or wastewater trucked/hailed offsite. Discharges to groundwater are tracked as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption is tracked separately in Cummins' environmental management system rather than being calculated as the difference between withdrawal and discharge. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 4

(9.3.1.1) Facility reference number

Select from:

Facility 3

(9.3.1.2) Facility name (optional)

Kothrud Campus

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

- Krishna

(9.3.1.8) Latitude

18.497208

(9.3.1.9) Longitude

73.807462

(9.3.1.10) Located in area with water stress

Select from:

- Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

166.6

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1.3

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

68.8

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

96.6

(9.3.1.21) Total water discharges at this facility (megaliters)

61.1

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Much higher

(9.3.1.23) Discharges to fresh surface water

3.7

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

27.9

(9.3.1.26) Discharges to third party destinations

29.5

(9.3.1.27) Total water consumption at this facility (megaliters)

26

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Much lower

(9.3.1.29) Please explain

The sites in Kothrud were grouped as a single facility based on their proximity and managerial connections. The campus was identified as 'at risk' by a watershed risk assessment using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores and a tool developed by Maplecroft. Water was neither discharged to brackish surface water bodies nor withdrawn from brackish surface water, fresh surface water, non-renewable groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly estimated as zero. Withdrawals from third-party sources were tracked as either water supplied from utilities or water supplied from other sources. Third party destinations were categorized as industrial/sanitary wastewater discharged to treatment works or wastewater trucked/hailed offsite. Discharges to groundwater were tracked as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary

wastewater treated on-site and reused for irrigation. Water consumption was tracked separately rather than being calculated as the difference between withdrawal and discharge. All of the water reported as withdrawn "from fresh surface water" was rainwater collected at the facility. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 5

(9.3.1.1) Facility reference number

Select from:

Facility 4

(9.3.1.2) Facility name (optional)

San Luis Potosi All

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Impacts

Risks

Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Mexico

Panuco

(9.3.1.8) Latitude

22.093321

(9.3.1.9) Longitude

-100.895957

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

52.3

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

48.1

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

4.2

(9.3.1.21) Total water discharges at this facility (megaliters)

30.9

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

25.5

(9.3.1.26) Discharges to third party destinations

5.4

(9.3.1.27) Total water consumption at this facility (megaliters)

7.8

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Much lower

(9.3.1.29) Please explain

The sites in the San Luis Potosi area are considered as a single facility based on their proximity and managerial connections. They were identified as 'at risk' by a watershed risk assessment using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores and an assessment tool developed by Maplecroft. Water was neither discharged to brackish surface water bodies nor withdrawn from brackish surface water, fresh surface water, non-renewable groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly estimated as zero. Withdrawals from third-party sources were tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations were categorized as industrial and sanitary wastewater discharged to public/private treatment works or wastewater trucked/hailed offsite. Discharges to groundwater were classified as landscape irrigation (excluding process/sanitary discharges) and industrial and sanitary wastewater treated on-site and reused for irrigation. Water consumption was tracked separately in Cummins' environmental management system rather than being calculated as the difference between withdrawal and discharge. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."

Row 6

(9.3.1.1) Facility reference number

Select from:

Facility 5

(9.3.1.2) Facility name (optional)

Guarulhos All

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

- Paraiba Do Sul

(9.3.1.8) Latitude

-23.454558

(9.3.1.9) Longitude

-46.476503

(9.3.1.10) Located in area with water stress

Select from:

- Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

40.4

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

40.4

(9.3.1.21) Total water discharges at this facility (megaliters)

17.6

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

17.6

(9.3.1.27) Total water consumption at this facility (megaliters)

9.1

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Much lower

(9.3.1.29) Please explain

The sites in Guarulhos were identified as 'at risk' by a watershed risk assessment using the World Resource Institute's (WRI) Baseline Water Stress (RAW) scores and an assessment tool developed by Maplecroft. Water was neither discharged to brackish surface water bodies nor withdrawn from brackish surface water, groundwater or produced/entrained water. Withdrawals and discharges in these categories were accordingly estimated as zero. All of the water reported as withdrawn "from fresh surface water" was rainwater collected at the facility. Withdrawals from third-party sources were tracked as either water supplied from public/private utilities or water supplied from other sources. Third party destinations were categorized as industrial and sanitary wastewater discharged to public/private treatment works or wastewater trucked/hailed offsite. Discharges to groundwater were classified as landscape irrigation (excluding process/sanitary discharges) and industrial

and sanitary wastewater treated on-site and reused for irrigation. Water consumption was tracked separately in Cummins' environmental management system rather than being calculated as the difference between withdrawal and discharge. Changes in water withdrawal, consumption, and discharge were classified using the following system: +/- 5% as "about the same," between +/- 5% and 15% as "lower" or "higher," and greater than +/- 15% as "much higher" or "much lower."
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Apex used the following reference standard to conduct the verification: 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. Evidence gathering procedures included but were not limited to: • Interviews with relevant personnel of Cummins; • Site visit to Cummins Technical Center, US; • 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; and, • Audit of samples of data from Cummins Operations used to determine water withdrawal.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Apex used the following reference standard to conduct the verification: 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

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Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

Not verified

(9.3.2.3) Please explain

Cummins currently does not collect data at the corporate level for this aspect.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

Not verified

(9.3.2.3) Please explain

Cummins currently does not have a third party verify data collected for this aspect.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

Not verified

(9.3.2.3) Please explain

Cummins currently does not have a third party verify data collected for this aspect.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

Not verified

(9.3.2.3) Please explain

Cummins currently does not collect data at the corporate level for this aspect.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

Not verified

(9.3.2.3) Please explain

Cummins currently does not collect data at the corporate level for this aspect.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

Not verified

(9.3.2.3) Please explain

Cummins currently does not have a third party verify data collected for this aspect.

[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

32720000000

(9.5.2) Total water withdrawal efficiency

8887923.07

(9.5.3) Anticipated forward trend

Recent acquisitions have added to the facilities within Cummins reporting boundary, increasing both water withdrawals and revenue. Significant opportunities to reduce the withdrawal and improve the management of water at these sites are being identified, even as work continues to implement the 2030 goal at legacy facilities. We anticipate that the revenue-based intensity of Cummins' operations will be lowered over the coming years as we take advantage of these opportunities.
[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

- Candidate List of Substances of Very High Concern for Authorisation above 0.1% by weight (EU Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

- Less than 10%

(9.13.1.3) Please explain

Some bearings and bushings, ECMs, Sensors, Actuators, Hoses, gaskets, seals and other small parts contain REACH SVHCs like Lead, DEHP etc.

Row 2

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

- Candidate List of Substances of Very High Concern (UK Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

- Less than 10%

(9.13.1.3) Please explain

Some bearings and bushings, ECMs, Sensors, Actuators, Hoses, gaskets, seals and other small parts contain REACH SVHCs like Lead, DEHP etc.

[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

No, and we do not plan to address this within the next two years

(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

Judged to be unimportant, explanation provided

(9.14.4) Please explain

Cummins expects all facilities to be efficient in their use of water and teaches through the Environmental Champion program to manage using a hierarchical approach to drive towards elimination of use if possible.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

No, and we do not plan to within the next two years

(9.15.1.2) Please explain

CMI meets or exceeds regulatory guidelines for discharge of wastewater and prohibits industrial wastewater direct discharge to a water body. CMI has stormwater and pollution prevention guidelines to prevent water pollution.

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

Yes

Other

(9.15.1.1) Target set in this category

Select from:

Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

Target 1

(9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water consumption

Reduction in total water consumption

(9.15.2.4) Date target was set

06/21/2020

(9.15.2.5) End date of base year

12/31/2018

(9.15.2.6) Base year figure

1140496159

(9.15.2.7) End date of target year

12/31/2030

(9.15.2.8) Target year figure

798347311

(9.15.2.9) Reporting year figure

972528568

(9.15.2.10) Target status in reporting year

Select from:

Underway

(9.15.2.11) % of target achieved relative to base year

49

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Other, please specify :Cummins' target to reduce water withdrawals by 30% between 2018 and 2030 was chosen based on scientific evidence suggesting a 40% deficit in global water resources by 2040. A 30% absolute reduction in ops coupled with region neutrality exceeds 40%.

(9.15.2.13) Explain target coverage and identify any exclusions

The target covers all facilities within Cummins reporting scope, which aligns with the operational control criterion used for the greenhouse gas inventory. In alignment with the protocol, the baseline and target year totals are revised for structural changes such as acquisitions and divestments as well as significant methodological changes and data corrections.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

Cummins is working to reach its 2030 target through efforts such as: • Eliminating water use where possible • Aggressive preventative maintenance programs to fix leaks and optimize processes • Embracing “xeriscape” landscapes • Replacing older product engineering test cells with regenerative dynamometers, which use less water and recover energy • Optimizing test cycle times, which reduces water and energy • Moving from hot testing, which requires the engine to start up, to cold or offline testing In addition to reducing water consumption, initiatives aimed at achieving the goal also encompass water reuse projects. The company has established guidelines for using treated wastewater whenever possible for non-potable purposes and utilizing fresh water for processes only after all other conservation options have been fully explored.

(9.15.2.16) Further details of target

Cummins' recent acquisitions and organic business growth have had a slightly negative impact on goal progress. In 2023, the company's water use was approximately 973 million gallons, a 14.7% reduction from the 2030 goal's baseline year of 2018. Cummins used 1,140 million gallons of water in 2018, so a 30% reduction means reaching a consumption target of about 798 million gallons annually by 2030.

Row 2

(9.15.2.1) Target reference number

Select from:

Target 2

(9.15.2.2) Target coverage

Select from:

Country/area/region

(9.15.2.3) Category of target & Quantitative metric

Community engagement

Other community engagement, please specify :Produce net water benefits that exceed Cummins' annual water use in all Cummins regions

(9.15.2.4) Date target was set

06/21/2020

(9.15.2.5) End date of base year

12/31/2018

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

(9.15.2.8) Target year figure

7

(9.15.2.9) Reporting year figure

3

(9.15.2.10) Target status in reporting year

Select from:

Underway

(9.15.2.11) % of target achieved relative to base year

43

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Water Resilience Coalition

(9.15.2.13) Explain target coverage and identify any exclusions

This target covers all regions and sites. The target is to be neutral in all regions where we operate. (Restore or replenish equal to or more water than we withdraw in each region)

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

Cummins Water Works aims to address the global water crisis by strengthening communities through sustainable water. This is accomplished through improved water quality, increased water quantity and access to hygiene and sanitation services. Through partnerships with global nonprofits, including The Nature Conservancy, Water.org and WaterAid, Cummins Water Works ended 2023 having helped more than 1.2 million people and having generated approximately 6.9 billion gallons in annual water benefits since its 2021 launch. In 2023, Cummins produced net water benefits that exceed Cummins' annual water use in 3 of 7 Cummins regions.

(9.15.2.16) Further details of target

In 2023, the annual net water benefit was 1 billion gallons, resulting in over 6.9 billion gallons of water benefits annually in Cummins' communities since the launch of the program in 2021, and far surpassing the company's global water consumption of 972.3 million gallons.

[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

Yes

(10.1.2) Target type and metric

Plastic packaging

- Eliminate single-use plastic packaging
- Increase the proportion of plastic packaging that is reusable

End-of-life management

- Increase the proportion of recyclable plastic waste that we collect, sort, and recycle

(10.1.3) Please explain

We have the following plastic focused goal as part of our corporate sustainability plan - Reuse or responsibly recycle 100% of packaging plastics and eliminate single use plastics in dining facilities at employee events and as amenities. For progress updates, please refer to the 2023-2024 Cummins Sustainability progress Report.
[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

N/A

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

We do produce parts with plastic components, these include oil pans, valve covers, wiring connectors and oil fill caps as examples.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

At this time this includes data related to Cummins owned returnable assets only.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

N/A

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Plastic is used to package a number of our products.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

N/A

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

N/A

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

N/A

Other activities not specified

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

N/A

[Fixed row]

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

Durable goods and durable components sold

(10.4.1) Total weight during the reporting year (Metric tons)

0

(10.4.2) Raw material content percentages available to report

Select all that apply

None

(10.4.7) Please explain

At this time we do not have the mass data requested at scale for all of our products produced. We do track sourcing spend of these plastic parts at this time, so any mass value would have to be estimated at this time. As part of our environmental strategy we do have a 2030 goal to create a circular life-cycle plan for every part to use less, use better, use again. One of the outcomes of this goal is to allow for use to manage and report on part mass.

Durable goods and durable components used

(10.4.1) Total weight during the reporting year (Metric tons)

1790.4

(10.4.2) Raw material content percentages available to report

Select all that apply

None

(10.4.7) Please explain

At this time this just includes the weight of our owned returnable packaging assets purchased in North America. Did not report on raw material content percentages as these have not been 3rd party verified that the supplier can evidence at this time.

[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

Plastic packaging used

(10.5.1) Total weight during the reporting year (Metric tons)

124.19

(10.5.2) Raw material content percentages available to report

Select all that apply

None

(10.5.7) Please explain

Data reported is just from UK facilities (as reported for UK plastic Tax). Today, we do not have visibility to the weight of plastic packaging that is sourced and used to package our products worldwide. We do have available purchasing data that includes sourced cost and quantity but currently we have not equivalated this to a weight. Work is underway to improve our visibility and data tracking of all inbound and outbound packaging specifications. In early 2024 we successfully launched a new packaging data management system that will enable the capture of vital packaging information.

[Fixed row]

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

Plastic packaging used

(10.5.1.1) Percentages available to report for circularity potential

Select all that apply

None

(10.5.1.5) Please explain

At this time we do not have the data available to report on this. Focused efforts are underway to increase reuse of our packaging assets with the implementation of returnable programs

[Fixed row]

(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.

Production of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

0

(10.6.12) Please explain

We do not produce plastic.

Commercialization of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

0

(10.6.12) Please explain

We do not track the management of plastic waste that we commercialize through our products components or product packaging as this time.

Usage of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

5696

(10.6.12) Please explain

At this time our facilities report plastic waste that is segregated and sent for recycling. We do not have visibility or data granularity for other methods due to them being removed as mixed waste streams.

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

Waste data

(13.1.1.3) Verification/assurance standard

General standards

ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Apex Companies, LLC (Apex) conducted an independent verification of the waste data collected by Cummins from sources within Cummins' operational control in 2023. Limited assurance was provided on the basis of the International Standard on Assurance Engagements (ISAE) 3000 Revised reference standard.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cummins 2023 - Waste Assurance Statement_Final.pdf

[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.2) Corresponding job category

Select from:

Environment/Sustainability manager

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

No

