Report of Independent Accountants

To the Board of Directors of Cummins Inc.

We have reviewed the accompanying management assertion of Cummins Inc. ("Cummins") that the greenhouse gas (GHG) emissions metrics for the year ended December 31, 2025 in management's assertion are presented in accordance with the assessment criteria set forth in management's assertion. Cummins management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the GHG emissions metrics. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements,* and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Management Standards established by the AICPA.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, performed tests of mathematical accuracy of computations on a sample basis, read relevant policies to understand the terms related to the relevant information about the GHG emissions metrics, reviewed supporting documentation in regard to the completeness and accuracy of the data in the GHG emissions metrics on a sample basis, and performed analytical procedures.

Greenhouse gas (GHG) emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management's assertion, Cummins has estimated GHG emissions for certain emissions sources for which no primary data is available.

Based on our review, we are not aware of any material modifications that should be made to Cummins management assertion in order for it to be fairly stated.

Indianapolis, Indiana
June 23, 2026

Cummins Inc. Management Assertion

Overview

With respect to the greenhouse gas (GHG) emissions metrics ("metrics") presented by Cummins Inc. ("Cummins") in the table below for the year ended December 31, 2025, management of Cummins asserts that the metrics are presented in accordance with the criteria set forth below. Management is responsible for the selection of these criteria, which management believes provide an objective basis for measuring and reporting on the GHG emissions metrics and for the completeness, accuracy, and validity of the metrics.

Metric [1,2,3,4]	**Metric quantity for the year ended December 31, 2025**
Scope 1[5]	315,788 MT CO2e
Scope 2 (location-based)[6]	479,436 MT CO2e
Scope 2 (market-based)[6]	405,926 MT CO2e

Reporting Boundary and Scope

Cummins utilizes the operational control approach to report direct and indirect GHG emissions. This includes owned and leased sites and mobile sources (fleet vehicles and corporate jets). For joint ventures over which Cummins has operational control, Cummins accounts for 100 percent of the Scope 1 and Scope 2 emissions. Joint ventures where Cummins does not have operational control (unconsolidated joint ventures) are excluded from the GHG inventory.

There were no acquisitions or divestitures during the year ended December 31, 2025.

GHG Emissions Metric Methodology

[1] Cummins considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition,* 2015, and *GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard* (together the "GHG Protocol") to guide the criteria to assess, calculate, and report GHG emissions.

[2] GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific

knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

[3] Carbon dioxide equivalent (CO2e) emissions are presented in metric tons of CO2e (MT CO2e) and are inclusive of carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), and hydrofluorocarbons (HFCs). Perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3) are not emitted by Cummins. Emissions data by individual gas is not disclosed as a majority of CO2e relates to CO2.

[4] Emissions of greenhouse gases are converted to carbon dioxide equivalent (CO_2e) emissions using the 100-year global warming potentials (GWP) published in the Intergovernmental Panel on Climate Change's (IPCC) Sixth Assessment Report (AR6), except process emissions which use Intergovernmental Panel on Climate Change's (IPCC) Fourth Assessment Report (AR4). CO2e emissions are calculated by multiplying actual or estimated activity data (e.g., energy consumption, refrigerant gas loss) by the relevant emission factor and/or GWP. All emission factors are reviewed and updated annually where applicable and available.

[5] Direct (Scope 1) GHG emissions:

- Includes:
    - Stationary combustion from natural gas, gasoline, liquefied petroleum gas, methanol, fuel oil, biodiesel, ethanol, coal, and renewable diesel at Cummins sites.
    - Mobile combustion from gasoline, diesel fuel, and jet fuel used by Cummins' owned and leased vehicle fleet, forklift vehicles, and corporate jets.
    - Process emissions from foundry operations, including the calcination of limestone used as a flux and emissions resulting from coking coal used in metallurgical processes at Cummins sites.
    - Fugitive emissions from fire suppressants and refrigerant gas leaks.
- Actual activity data is sourced from the following for each emissions source:
    - Stationary combustion – Consumption data was obtained from invoices and metering data submitted by site managers.
    - Mobile combustion – Activity data was based on fuel consumption data obtained from invoices or annual mileage information provided by third-party service providers.

    - Process emissions - Activity data was based on production data obtained from internal ERP systems.
    - Fugitive emissions – Activity data was based on maintenance records and recharge logs.
- Estimates:
    - Estimation is used to determine GHG emissions data where activity data is not readily available as follows:
        - Owned and leased sites use estimated allocation data based on site square footage obtained from property managers where submetering is not available for natural gas consumption.
        - If activity data is unavailable for the remaining stationary or mobile combustion fuel sources, fuel consumption is estimated based on actual usage for the comparable period in the prior year or actual data for an operated site of similar size and operations.
        - If activity data is unavailable for fugitive emissions, loss data is estimated based on historical data from the same site or a comparable site as a proxy.
- Emission Factors:
    - Stationary and mobile combustion:
        - United States (US) Environmental Protection Agency (EPA), Emission Factors Hub, 2025 Emission Factors for Greenhouse Gas Inventories (January 2025)
    - Process emissions:
        - Internally derived using scientific methods based on material consumption data and IPCC material-specific emission factors, AR4 (2007)
    - Fugitive emissions:
        - IPCC, AR6 (2023)

[6] Indirect (Scope 2) GHG Emissions (location-based and market-based):

- Includes:
    - Purchased electricity, hot water, and steam produced off-site and delivered to Cummins' sites.
- Actual activity data is sourced from monthly third-party utility invoices.
- Estimates:
    - If activity data is unavailable for specific periods of time at a site, estimates are made based on actual usage for the comparable period in the prior year.

    - Where purchased electricity consumption data was not available for a leased or owned site, consumption was estimated using intensity factors that were derived from the available consumption data and the square footage at those sites. The intensity factor was then applied to the square footage of sites where data was not available.
- For market-based emissions, the GHG Protocol Scope 2 guidance defines a hierarchy of emissions factors for quantifying market-based emissions, in order from highest to lowest precision. The contractual instruments for renewable electricity and emission factors used by Cummins for the current year's inventory are listed below:
    - Energy attribute certificates via Renewable Energy Credits (RECs)
    - Supplier/Utility emissions rates via Physical Power Purchase Agreements (PPAs) and Virtual Power Purchase Agreements (VPPAs)
    - Residual mix
    - Other grid-average emission factors
- All RECs related to 2025 consumption have been retired to arrive at reported market-based Scope 2 emissions.
- Emission Factors:
    - Location-based:
        - Canada: Environment and Climate Change Canada, National Inventory Report 1990 – 2023: Greenhouse Gas Sources and Sinks in Canada (2025)
        - India: Central Electricity Authority (CEA), Ministry of Power, Government of India. *CO_2 Baseline Database for the Indian Power Sector, Version 21.0*
        - United States: US EPA, Emissions & Generation Resource Integrated Database (eGRID) 2023 factors by sub-region (January 2025)
        - All other countries: International Energy Agency (IEA), Emissions Factors 2025 (September 2025), IEA, Paris
    - Market-based:
        - For sites within the EU: European Residual Mixes: Results of the calculation of residual mixes for the calendar year 2024, Association of Issuing Bodies (AIB), Version 1.0, 2025-05-30
        - For sites in all other countries: Default to location-based factors in areas where residual mix factors are not available or not used