



**INDEPENDENT ASSURANCE STATEMENT
WASTE DATA**

To: The Stakeholders of Cummins, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent assurance of the waste data reported by Cummins, Inc. (Cummins) for the period indicated below. This assurance statement applies to the related information included within the scope of work described below.

The determination of the waste quantities is the sole responsibility of Cummins. Cummins is responsible for the preparation and fair presentation of the waste quantities. Apex's sole responsibility was to provide independent assurance on the accuracy of the waste quantities reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the waste quantities reported based on the assurance. Assurance activities applied in a limited level of assurance are less extensive in nature, timing and extent than in a reasonable level of assurance.

Boundaries of the reporting company waste activities covered by the assurance:

- Operational Control
- Worldwide

Waste Data Reported:

2025 Reported Waste Data Primary Indicators	Metric Tons
Total Waste Generated	335,419
Total Waste Disposed - Includes waste that is landfilled, incinerated, and burned for energy recovery	92,592
Total Waste Recycled	218,091
Composted Waste	361
Garbage, Process Derived & Hazardous Waste (Burned for Energy Recovery)	18,445
US Process Hazardous Waste	313
Non-US Process Hazardous Waste	11,875
Total Hazardous Waste	12,188
Recycled Waste Categories	
Aluminum	979
Cardboard	21,952
Copper & Brass	615
Electronic Waste	243
Batteries	946



Recycled Waste Categories (continued)	Metric Tons
General Refuse (Recycled)	2,447
Hazardous Waste (Recycled)	5,837
Iron & Steel	116,699
Liquid Waste (Used Oils, Paints, Solvents etc.)	17,312
Other Process Derived Waste (Recycled)	3,998
Other Metals	74
Paper	2,304
Plastic	4,463
Wood	40,222

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

Period covered by Waste Assurance:

- January 1, 2025 to December 31, 2025

Reporting Criteria:

- Internal Cummins reporting methodology

Reference Standard:

International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board.

Level of Assurance and Qualifications:

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

This assurance engagement relied on a risk-based selected sample of waste and recycling data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other measurement arrangements employed at site and corporate level, not addressed as part of this assurance. This independent assurance engagement and statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Assurance Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of Cummins;
- Review of documentary evidence produced by Cummins;
- Review of Cummins data and information systems and methodology for collection, aggregation, analysis and review of information used to determine waste volumes; and,
- Audit of samples of data from Cummins operations used to determine waste volumes.



Assurance Opinion:

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

- are not materially correct and are not a fair representation of the waste data and information.

It is our opinion that Cummins has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of its waste totals for the stated period and boundaries.

Statement of independence, integrity and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the assurance team has a business relationship with Cummins, its Directors or Managers beyond that required of this assignment. We conducted this assurance independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the assurance of sustainability data.

Attestation:

A handwritten signature in blue ink, appearing to read 'Jessica Jacobs'.

Jessica Jacobs, Lead Assuror
ESG Program Manager
Apex Companies, LLC
Cincinnati, Ohio

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

David Reilly, Technical Review
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

June 18, 2026

This independent assurance statement, including the opinion expressed herein, is provided to Cummins and is solely for the benefit of Cummins in accordance with the terms of our agreement. We consent to the release of this statement for public disclosure, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of Cummins Inc.

Apex Companies, LLC (Apex) was engaged by Cummins Inc. (Cummins) to conduct independent assurance of select 2025 social data metrics to be published in Cummins' Sustainability Report (Report) and/or included in the Dow Jones Sustainability Index (DJSI) assessment or other sustainability reporting. This independent assurance statement applies to the related information (the 'Subject Matter') included within the scope of work described below. The overall aim of this process is to provide assurance to Cummins' stakeholders on the accuracy, reliability and objectivity of the information included in the Report and the DJSI assessment as described in the scope of work.

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

Scope of work

Cummins requested Apex to include in its independent assurance of the following select social data metrics (Subject Matter) for calendar year 2025:

- Corporate Responsibility Metrics
 - "Every Employee Every Community" (EEEC)
 - EEEEC Total Employee Participation Rate
 - EEEEC Total Employees Participating and by Priority Area (Education, Environment, Equity)
 - EEEEC Total Hours Volunteered and by Priority Area (Education, Environment, Equity)
 - EEEEC Number of Non-Profits
 - EEEEC Total Number of Events by Priority Area (Education, Environment, Equity)
 - Community Giving
 - Community Giving Breakdown by Priority Area and Number of Grants
 - Community Giving Total Number of People Served by Grants by Priority Area
 - Corporate Giving as a Percentage of Pre-tax Profit
 - Cummins Powers Women
 - Women and girls impacted by Cummins Powers Women Since Inception in 2018
 - Policy Changes that Positively Impacted Women Since Inception in 2018
 - Advocacy efforts supported by Cummins Powers Women Since Inception in 2018
 - People impacted by Cummins Water Works Since Inception in 2021
 - READY: Number of Learners and Workers Since Inception in 2024
 - Cummins Advocating for Racial Equity (CARE)
 - Number of financial or technical services provided to Black-owned enterprises since program inception in 2020
 - Number of Black-owned enterprises supported since program inception in 2020
 - Number of financial or technical services provided to Latino-owned enterprises since program inception in 2024
 - Number of Latino-owned enterprises supported since program inception in 2024
 - Number of law and policy changes achieved since program inception in 2020
 - Number of advocacy efforts supported since program inception in 2020
- Health and Safety Metrics
 - Recordable Incidence Rate
 - Severity Case Rate
 - Ergonomics Incidence Rate
 - Potential Serious Injuries and Fatalities Rate
 - Contractor Incident Rate
- Ethics and Compliance - Training



- Number of training courses completed by employees
- Anti-Bribery and Corruption Training
- Anti-Bribery and Prohibited Payments Training
- Anti-Money Laundering Training
- Carefully Communicating with Technology and Social Media Training
- Code of Business Conduct Training
- Conflicts of Interest Training
- Data Privacy Training
- Doing Business Ethically Training
- Export Controls Training
- Fair Competition Training
- Human Rights Training
- Preventing Sexual Harassment in the Workplace Training
- Preventing Workplace Violence Training
- Treatment of Each Other at Work Training
- Number of Ethics Certification assigned courses completed by employees

- Ethics and Compliance – Code of Conduct
 - Total cases closed
 - Cases outside North America
 - Cases in North America (U.S. and Canada)
 - Cases reported anonymously
 - Cases substantiated
 - Employee terminations
 - Median days to close cases

- Government Relations - Lobbying
 - Lobbying by trade organizations

- Research and Development
 - Global patents in 2025

- Workforce Metrics
 - Full time vs. part time
 - Hourly vs. salaried/exempt
 - Work flexibility - remote and hybrid
 - Work flexibility - on-site employment
 - Employees working in the U.S.
 - Employees working outside the U.S.
 - U.S. born employees
 - Employees born outside the U.S.
 - Internal Promotions

- Diversity, Equity and Inclusion Metrics
 - Women global employees
 - Women global hourly employees
 - Women global salaried/exempt global employees
 - Women Directors and Executive Directors
 - Women Vice Presidents and above (officers)
 - U.S. all employees by race/ethnicity
 - U.S. hourly employees by race/ethnicity



- U.S. salaried/exempt employees by race/ethnicity
- U.S. Directors and Executive Directors by race/ethnicity
- U.S. Vice Presidents and above by race/ethnicity

Reporting Criteria

- Cummins internal procedures for reporting social metrics

Limitations and Exclusions

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

- Text or other written statements associated with the Report and DJSI assessment; and
- Activities outside the defined assurance period and scope of work.

This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. This independent assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

The preparation and presentation of the Subject Matter in the Report are the sole responsibility of the management of Cummins.

Apex was not involved in the drafting of the Report or Reporting Criteria. Our responsibilities were to:

- provide limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Stakeholders of Cummins.

Assessment Standards

We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and 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. A materiality threshold of ± 5 -percent was set for the assurance process.

Methodology

Apex undertook the following activities:

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

Our findings

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

- Nothing has come to our attention to indicate that the information reviewed within the scope of our assurance is not materially correct.
- Nothing has come to our attention to indicate that the information reviewed is not a fair representation of the reported Subject Matter for calendar year 2025.
- It is our opinion that Cummins has established appropriate systems for the collection, aggregation, and analysis of the Subject Matter.



A summary of reported data within the scope of assurance for 2025 is attached.

Statement of independence, integrity, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including social data assurance with over 30 years history in providing these services.

No member of the assurance team has a business relationship with Cummins, its Directors or Managers beyond that required of this assignment. We conducted this assurance independently and to our knowledge there has been no conflict of interest. Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, and has over 20 years combined experience in this field and an excellent understanding of Apex standard methodology for the Assurance of Sustainability Data and Reports.

Attestation:

A handwritten signature in blue ink, appearing to read 'Jessica Jacobs'.

Jessica Jacobs, Lead Assurer
ESG Program Manager
Apex Companies, LLC

A handwritten signature in blue ink, appearing to read 'Mary E. Armstrong-Friberg'.

Mary E. Armstrong-Friberg, Technical Reviewer
ESG Senior Program Manager
Apex Companies, LLC

May 15, 2026

This independent assurance statement, including the opinion expressed herein, is provided to Cummins and is solely for the benefit of Cummins in accordance with the terms of our agreement. We consent to the release of this statement to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.

Summary of Assured Information
Reporting Year 2025

Apex Companies, LLC

Corporate Responsibility		
EEEEC participation rate (includes joint venture employees)	Percent	82%
EEEEC Number of Non-Profits	Number	4,160
EEEEC Total Employees Participating	Employees	66,541
EEEEC Distinct Employees Participating - Education	Employees	21,555
EEEEC Distinct Employees Participating - Environment	Employees	28,144
EEEEC Distinct Employees Participating - Equity	Employees	31,879
EEEEC Total Hours Volunteered	Hours	382,669
EEEEC Total Volunteer Hours – Education	Hours	125,057
EEEEC Total Volunteer Hours - Environment	Hours	112,534
EEEEC Total Volunteer Hours - Equity	Hours	145,078
EEEEC Total Number of Events	Number	15,607
EEEEC Total Number of Events – Education	Hours	5,900
EEEEC Total Number of Events - Environment	Hours	3,197
EEEEC Total Number of Events - Equity	Hours	6,510
Corporate Responsibility - Community Giving		
Community Giving - Total Grants	USD	\$60.9 Million
Community Giving - Education Grants	USD	\$14 Million
Community Giving - Environment Grants	USD	\$11 Million
Community Giving - Equity Grants	USD	\$31.3 Million
Community Giving - Other Grants	USD	\$4.6 Million
Community Giving - Education Grants	Percent	23%
Community Giving - Environment Grants	Percent	18%
Community Giving - Equity Grants	Percent	51%
Community Giving - Other Grants	Percent	8%
Community Giving - Number of Grants	Number	603
Corporate Giving as a % of pre-tax profit	Percent	1.5%

Corporate Responsibility - People Served by Grants		
People Served by Grants – Total	Number	3,931,417
People Served by Grants - Education	Number	400,918
People Served by Grants – Environment	Number	2,012,533
People Served by Grants – Equity	Number	1,517,966
Corporate Responsibility - Cummins Powers Women		
Women and girls served by Cummins Powers Women since inception in 2018	Number	1,071,702
Cummins Powers Women - Policy changes that positively impacted women since inception in 2018	Number	100
Advocacy efforts supported by Cummins Powers Women since inception in 2018	Number	320
Corporate Responsibility - Cummins Water Works		
People impacted by CWW since inception in 2021	Number	7.4 Million
Corporate Responsibility - READY		
Number of learners and workers since inception in 2024	Number	332,548
Corporate Responsibility - CARE		
CARE: Number of financial or technical services provided to Black-owned enterprises since program inception in 2020	Number	2,093
CARE: Number of Black-owned enterprises supported since program inception in 2020	Number	1,222
CARE: Number of financial or technical services provided to Latino-owned enterprises since program inception in 2024	Number	339
CARE: Number of Latino-owned enterprises supported since program inception in 2024	Number	74
CARE: Number of law and policy changes achieved since program inception in 2020	Number	29
CARE: Number of advocacy efforts supported since program inception in 2020	Number	75
Health and Safety		
Recordable incidence rate	Rate	0.67
Severity case rate	Rate	0.24
Ergonomics incidence rate	Rate	0.17
Potential serious injuries and fatalities rate	Rate	0.63
Contractor incidence rate	Rate	0.34

Ethics & Compliance - Training		
Number of training courses completed by employees	Number	88,163
Anti-Bribery and Prohibited Payments Training	Number	1
Data Privacy Training	Number	2,730
Anti-Money Laundering	Number	40
Carefully Communicating with Technology and Social Media	Number	40
Conflicts of Interest	Number	162
Doing Business Ethically	Number	2,760
Fair Competition	Number	2,756
Human Rights Training	Number	72
Preventing Sexual Harassment in the Workplace	Number	71,979
Preventing Workplace Violence	Number	373
Code of Business Conduct Training	Number	2,038
Treatment of Each Other at Work	Number	2,007
Anti-Bribery and Corruption	Number	504
Export Controls	Number	2,701
Completion of assigned Ethics Certification Training	Percent	99.3%
Ethics & Compliance - Code of Conduct		
Total cases closed	Number	2,842
Cases outside North America	Percent	49%
Cases in North America (U.S. and Canada)	Percent	51%
Cases reported anonymously	Percent	37%
Cases substantiated	Percent	45%
Employee terminations	Percent	42%
Median days to close cases	Days	35
Government Relations – Lobbying by Trade Organization		
National Association of Manufacturers	USD	\$35,106
Business Roundtable	USD	\$135,000
Engine Manufacturers Association	USD	\$23,857
U.S. Chamber of Commerce	USD	\$20,000
American Association of Trucking	USD	\$21,354

Summary of Assured Information
Reporting Year 2025

Apex Companies, LLC

Research & Development							
Global patents	Number	709					
Workforce							
Full time	Percent	99.11%					
Part time	Percent	0.89%					
Hourly	Percent	58.6%					
Salaried/exempt	Percent	41.4%					
Work flexibility - remote and hybrid	Percent	8.5%					
Work flexibility - On-site employment	Percent	91.5%					
Employees working in the U.S.	Percent	41.4%					
Employees working outside the U.S.	Percent	58.6%					
U.S. born employees	Percent	29.6%					
Employees born outside the U.S.	Percent	70.5%					
Internal Promotions	Number of Employees Promoted	4,063					
Diversity - Women in Cummins Global Workforce							
All Employees	Percent	27.4%					
Hourly Employees	Percent	25.2%					
Salaried/Exempt Employees	Percent	30.6%					
Director and Executive Directors	Percent	29.2%					
Vice Presidents and above (officers)	Percent	32.7%					
Diversity - Race and Ethnicity, U.S. Only	Asian	Black	Latino	White	Other	Two or More Races	Declined to Answer
All Employees	11.52%	14.21%	10.08%	59.88%	0.93%	0.86%	2.50%
Hourly Employees	2.98%	19.87%	10.52%	61.32%	1.44%	0.79%	3.07%
Salaried/Exempt Employees	21.89%	7.35%	9.55%	58.13%	0.32%	0.94%	1.80%
Directors and Executive Directors	15.83%	7.63%	7.99%	66.43%	0.07%	0.49%	1.55%
Vice Presidents and above	0.00%	19.57%	10.87%	63.04%	0.0%	0.0%	2.2%

EEEC = Every Employee Every Community

CARE = Cummins Advocating for Racial Equity

CWW = Cummins Water Works

USD = US Dollars



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Cummins, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Cummins, Inc. (Cummins) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Cummins. Cummins is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide

Types of GHGs: CO₂, N₂O, CH₄

GHG Emissions Statement:

- **Scope 3:**
 - Category 1 - Purchased Goods & Services: 4,983,000 metric tons of CO₂ equivalent
 - Category 2 - Capital Goods: 704,000 metric tons of CO₂ equivalent
 - Category 3 - Fuel- and Energy-Related Activities¹: 178,000 metric tons of CO₂ equivalent
 - Category 4 - Upstream Transportation and Distribution: 1,367,000 metric tons of CO₂ equivalent
 - Category 5 - Waste Generated in Operations²: 19,200 metric tons of CO₂ equivalent
 - Category 6 - Business Travel (air travel and rental cars): 16,300 metric tons of CO₂ equivalent
 - Category 7 - Employee Commuting: 120,000 metric tons of CO₂ equivalent
 - Category 8 - Upstream Leased Assets: 28,000 metric tons of CO₂ equivalent
 - Category 9 - Downstream Transportation and Distribution: 1,367,000 metric tons of CO₂ equivalent
 - Category 10 - Processing of Sold Products: 2,100 metric tons of CO₂ equivalent
 - Category 11 - Use of Sold Products: 1,064,000,000 metric tons of CO₂ equivalent
 - Category 12 - End-of-Life Treatment of Sold Products: 50,100 metric tons of CO₂ equivalent
 - Category 13 - Downstream Leased Assets: 85,000 metric tons of CO₂ equivalent
 - Category 15 – Investments¹: 54,100 metric tons of CO₂ equivalent

¹ Apex did not provide verification services for Cummins' Scope 1 and Scope 2 GHG emissions inventory. As such, the energy consumption totals in Scope 3 Category 3 and the GHG emission totals used for Scope 3 Category 15 GHG emission calculations were not confirmed.

² Scope 3 Category 5 – Waste Generated in Operations only includes emissions from general refuse, food, landscaping, and all other organic waste, hazardous waste, process-derived waste disposed of via landfill, combustion and composting.



Data and information supporting the Scope 3 GHG emissions assertion were in many cases estimated rather than historical in nature.

Period covered by GHG emissions verification:

- January 1, 2025 to December 31, 2025

Criteria against which verification was conducted:

- WRI/WBCSD GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Reference Standard:

- ISO 14064-3 Second Edition 2019-04: Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above emission scopes.
- Qualifications - Scope 3 emissions from Downstream Transportation and Distribution were estimated by assuming these emissions were the same as calculated Scope 3 emissions from Upstream Transportation and Distribution. As such, actual Downstream Transportation and Distribution emissions may vary greater than 5% from the above value reported by Cummins.

GHG Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Cummins;
- Review of documentary evidence produced by Cummins;
- Review of Cummins data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and,
- Audit of samples of data used by Cummins to determine GHG emissions.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that Cummins has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.



Statement of independence, impartiality and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Cummins, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

A blue ink signature of Jessica Jacobs, written in a cursive style.

Jessica Jacobs, Lead Verifier
ESG Program Manager
Apex Companies, LLC
Cincinnati, Ohio

A blue ink signature of Mary E. Armstrong-Friberg, written in a cursive style.

Mary E. Armstrong-Friberg, Technical Review
ESG Senior Program Manager
Apex Companies, LLC
Cleveland, Ohio

June 4, 2026

This verification opinion declaration, including the opinion expressed herein, is provided to Cummins and is solely for the benefit of Cummins in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.



INDEPENDENT ASSURANCE STATEMENT WATER METRICS

To: The Stakeholders of Cummins, Inc.

Apex Companies, LLC (Apex) was engaged to conduct an independent assurance of the water metrics reported by Cummins, Inc. (Cummins) for the period indicated below. This assurance statement applies to the related information included within the scope of work described below.

The determination of the water metrics is the sole responsibility of Cummins. Cummins is responsible for the preparation and fair presentation of the water metrics. Apex's sole responsibility was to provide independent assurance on the accuracy of the water metrics reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the water metrics reported based on the assurance. Assurance activities applied in a limited level of assurance are less extensive in nature, timing and extent than in a reasonable level of assurance.

Boundaries of the reporting company water metrics covered by the assurance:

- Operational Control
- Worldwide

Water Withdrawal Data Reported:

2025 Reported Water Withdrawal	Gallons	Megaliters
Groundwater	60,770,035	230
Rainwater	4,635,742	18
Municipal Water	849,090,011	3,214
Total Water Withdrawal¹	914,495,788	3,462

¹ Total may be off due to rounding

Regions that are Net-Water Positive: 7 of 8 Regions

Cummins Water Works Annual Volumetric Water Benefits: 10.7 billion gallons

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

Period Covered by Water Metrics Assurance:

- January 1, 2025 to December 31, 2025

Reporting Criteria:

- CDP Water Disclosure Reporting Guidelines
- Internal Cummins reporting methodology

Reference Standard:

International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board.



Level of Assurance and Qualifications:

- Limited
- This assurance used a materiality threshold of 5% for aggregate errors in sampled data for water metrics.

This assurance engagement relied on a risk-based selected sample of water data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other measurement arrangements employed at site and corporate level, not addressed as part of this assurance. This independent engagement and assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Assurance Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of Cummins;
- Review of documentary evidence produced by Cummins;
- Review of Cummins data and information systems and methodology for collection, aggregation, analysis and review of information used to determine water metrics; and,
- Audit of samples of data from Cummins operations used to determine water metrics.

Assurance Opinion:

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

- are not materially correct and are not a fair representation of the water metrics.

It is our opinion that Cummins has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of its water metrics for the stated period and boundaries.

Statement of independence, integrity and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the assurance team has a business relationship with Cummins, its Directors or Managers beyond that required of this assignment. We conducted this assurance independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the assurance of sustainability data.

Attestation:

A blue ink signature of Jessica Jacobs, written in a cursive style.

Jessica Jacobs, Lead Assuror
ESG Program Manager
Apex Companies, LLC
Cincinnati, Ohio

A blue ink signature of David Reilly, written in a cursive style.

David Reilly, Technical Review
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

June 18, 2026

This independent assurance statement, including the opinion expressed herein, is provided to Cummins and is solely for the benefit of Cummins in accordance with the terms of our agreement. We consent to the release of this statement for public disclosure, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.