

Spain Public Country by Country Report

The data contained herein, which is provided pursuant to the 11th Additional Provision of Law 22/2015 on the Audit of Accounts, as introduced by Law 28/2022, of 21 December, transposing Directive 2013/34/EU, is limited to the Cummins MNE Group's Spanish constituent entities as the Group's ultimate parent entity has not made information with respect to its worldwide operations available.

The information required to publish a complete EU public Country-by-Country Report (CbCR) cannot be made available in time to meet Spain's accelerated 6-month reporting deadline. The ultimate parent's data collection, preparation, and review process is aligned with the 12-month timetable for non-public CbC reporting under the OECD BEPS Action 13 framework, which provides the underlying data for the EU public CbCR, and corresponds to the 12-month publication deadline set out in the EU public CbCR Directive. The Cummins MNE Group's ultimate parent intends to publish a complete EU public CbCR within the standard 12-month deadline.

Section 1

General Information

Name of ultimate parent of the group	Cummins Inc.
Country where the ultimate parent has its registered office	United States of America
Tax identification Number of ultimate parent	35-0257090
Financial Year- Start Date	1/1/2025
Financial Year- End Date	12/31/2025
Reporting Currency	USD
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16EU (yes/no)	Yes

Section 2

Overview of information on a country-by-country basis

Tax Jurisdiction	Country Code	Revenues	Profit (loss) before income tax	Income Tax Paid-on cash basis	Income Tax Accrued-current Year	Accumulated Earnings	Number of Employees
Spain (USD)	ES	120,168,870	(2,583,957)	1,908,611	742,150	8,643,079	239
Spain (EUR)	ES	106,349,450	(2,286,802)	1,689,121	656,803	7,649,125	239

Section 3

List of subsidiaries and activities

Member state of tax jurisdiction	Country Code	Name of each subsidiary undertaking in the Member State or Tax Jurisdiction	Brief description of activity
Spain	ES	Cummins New Power S.L. Cummins Spain S.L. Meritor Aftermarket Spain, S.A.U Meritor Holdings Spain, S.A.	Holding shares, purchasing, sales/distribution and marketing