



INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of Cummins Inc.

Objectives and responsibilities

Apex Companies, LLC (Apex) was engaged by Cummins Inc. (Cummins) to conduct an independent assurance of select 2021 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 assurance statement applies to the related information 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 assurance process also evaluated Cummins' management of sustainability in accordance with the principles of inclusivity, materiality, responsiveness, and impact.

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 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 for calendar year 2021:

- Corporate Responsibility Metrics
 - "Every Employee Every Community" participation rate
 - Number of people served by community giving
 - Global community giving by priority area
 - Global community giving
- Workforce Metrics
 - Employee coverage of individual performance appraisals
 - Global assignments by country
 - Global workforce by age
- Diversity, Equity and Inclusion Metrics
 - U.S. employees by race/ethnicity
 - Hourly U.S. employees by race/ethnicity
 - Salaried/exempt U.S. employees by race/ethnicity
 - Global employees by gender
 - Hourly global employees by gender
 - Salaried/Exempt global employees by gender
- Health and Safety Metrics
 - Recordable Incidence Case Rate
 - Severity Case Rate
 - Serious Injuries and Fatalities Rate
 - Potential Serious Injuries and Fatalities Rate
 - Ergonomics Incidence Rate
 - Lost Time Injury Frequency Rate
- Ethics and Compliance Training Metric
 - Number of training courses completed by employees



- Apex reviewed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze, and review the data subject to the assurance process.

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;
- Activities outside the defined assurance period; and
- Financial data and data reported that is not included in the Scope of Work and Summary of Assured Information and data audited by others.

Reporting criteria

Performed an evaluation of the select metrics (as shown above) in accordance with the Assurance Standard AA1000AS v3 (2018)¹, Type 2 engagement, to a moderate assurance level.

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.

The work was planned and carried out to provide a moderate level of assurance and we believe it provides a sound basis for our conclusions.

Our findings

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

- Nothing has come to our attention to indicate that the reviewed information within the scope of our assurance is not materially correct.
- Nothing has come to our attention to indicate that the reviewed information is not a fair representation of the reported corporate responsibility, workforce, diversity, equity and inclusion, health and safety, and governance data for calendar year 2021.
- It is our opinion that Cummins has established appropriate systems for the collection, aggregation, and analysis of quantitative data, including corporate responsibility, workforce, diversity, equity and inclusion, health and safety, and governance data.

A summary of reported data within the scope of assurance for 2021 is attached.

Adherence to the AA1000 Accountability Principles

Based on the work undertaken during this assurance process, we are of the opinion that Cummins adheres to the Accountability Principles of inclusivity, materiality, responsiveness, and impact as discussed below.

¹ Published by AccountAbility: The Institute of Social and Ethical Accountability



Inclusivity

Based on discussions with Cummins, their processes appear to be inclusive of stakeholders. For example, Cummins is active in community engagement that includes community investment (Cummins Grants), Corporate Responsibility Projects, and community grants.

Materiality

In 2018, Cummins compiled the results of stakeholder assessments conducted by various functions within Cummins to determine the most relevant topics to the company's stakeholders in the economic, social, and environmental realms. From this assessment, Cummins developed a "Materiality Matrix" of issues of concern to both internal and external stakeholders. In 2020, the company updated the materiality/stakeholder assessment and the "Materiality Matrix" used in the Report to reflect new emerging issues of concern to stakeholders such as Covid-19 and racial equity. Annually a cross-functional team reviews the Materiality Matrix to determine if topics should be added or moved, aligning it to stakeholder requests for information, the company's risk evaluation process and other information sources. The importance of these 2020 emerging issues, and the annual review of these and all material issues, is seen with occupational health and safety, diversity, inclusion, and equity, and community engagement being among the issues of greatest concern to both the public and Cummins.

Responsiveness

Cummins responds to stakeholders using several platforms. They are active in community engagement and document the number of employees participating in community events and programs. They prepare responses for their submissions to CDP and the DJSI to report to stakeholders their activities in the sustainability subject area. The Board of Directors also communicates with stakeholders such as investors regarding sustainability issues.

Impact

Cummins operates under appropriate processes to understand, measure, evaluate and manage the organization's impacts related to material topics. Cummins measures impact through reporting the metrics assured under this assignment, particularly corporate responsibility metrics, workforce metrics, ethics and compliance training and diversity, equity and inclusion metrics. The company also considers their environmental impacts by measuring and reporting energy consumption, greenhouse gas emissions, water consumption, and waste and recycling, and the trends in these metrics overtime.



Cummins
August 3, 2022

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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 'David Reilly'.

David Reilly, Lead Verifier
Senior Project Manager
Apex Companies, LLC

A handwritten signature in black ink, appearing to read 'John Rohde'.

John Rohde, Project Reviewer
Senior Consultant
Apex Companies, LLC

Apex Companies, LLC
Santa Ana, California
August 3, 2022



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**Summary of Assured Information
Reporting Year 2021
Cummins, Inc.**



Performance Appraisals	Metric	RY-2021
Individual performance appraisals	Percent of eligible employees	100%

Global Workforce by Gender (%)	Men - RY-2021	Women - RY-2021
All Employees	72.2%	27.8%
Hourly Employees	73.1%	26.9%
Salaried/Exempt Employees	70.9%	29.1%

Breakdown of Cummins Employees by Assignment Countries (%)	RY-2021
Australia	2.7%
Brazil	2.6%
China	9.0%
India	15.3%
Mexico	10.6%
Rest of World	11.6%
United Kingdom	7.6%
United States	40.6%

Age of Workforce (% in age range)	RY-2021
60 plus	5.9%
50 - 59	16.3%
40 - 49	23.8%
30 - 39	33.7%
20 - 29	19.8%
under 20	0.5%

U.S. Diversity (%) RY 2021	Asian	Black	Hispanic/Latino	White	Other	Two or More Races	Declined to Answer
All Employees	11.4%	11.6%	7.6%	66.9%	0.6%	1.5%	0.4%
Hourly Employees	2.5%	15.9%	7.8%	70.8%	0.8%	1.8%	0.5%
Salaried/Exempt Employees	21.9%	6.6%	7.4%	62.2%	0.4%	1.2%	0.3%

**Summary of Assured Information
Reporting Year 2021
Cummins, Inc.**



Health and Safety	Unit of Measure	RY-2021
Incidence Rate*	Recordable incidents per 100 employees	0.57
Severity Case Rate*	Lost work day cases per 100 employees	0.28
Serious Injuries and Fatalities Rate *	Serious injuries per 100 employees	0.006
Potential Serious Injuries and Fatalities Rate*	Potential serious injuries and fatalities per 100 employees	0.41
Ergonomics Incidence Rate *	Ergonomic incidents per 100 employees	0.17
Lost Time Injury Frequency Rate**	Lost time injury frequency rate per 1,000,000 hours	1.42

*Rate per 100 employees = (number reported*200,000)/(Hours worked) for 2021

** Rate = (number of illnesses or lost time injuries*1,000,000)/(Hours worked) for 2021

Ethics & Compliance Training	Metric	RY-2021
Number of courses completed by employees	number	65,004

Corporate Responsibility	Metric	RY-2021
Every Employee Every Community participation rate	Percent	56%
Number of people served by community giving	Number of people served	3 million
Global community giving by priority areas	percent	Education - 12.9% Environment - 23.9% Equality of Opportunity - 49.2% Other - 14%
Global community giving	USD	35.7 Million