

Supplemental Information

S&P Global 2026 Corporate Sustainability Assessment (CSA)

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S&P Global Supplemental Information

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This document provides supplemental environmental information for the S&P Global Sustainability Assessment. Cummins has participated in this assessment since 2005.

2.1.4 Environmental Violations

Cummins has paid civil penalties related to the alleged failure to disclose Auxiliary Emission Control Devices in Model Year 2020-2023 RAM 2500 and 3500 pick-up trucks equipped with a 6.7-liter diesel engine. The civil penalties were paid as a part of a global settlement with the U.S. Department of Justice, U.S. Environmental Protection Agency (EPA), the State of California, and the California Air Resources Board (CARB) in April 2024, which also included alleged violations outside of the reporting period and additional non-penalty monetary payments. There were approximately 330,000 alleged violations that occurred in this reporting period (one for every Model Year 2020-2023 RAM pick-up truck sold); however, due to the nature of the global settlement that included Model Year trucks dating back to 2013, Cummins is not able to provide a specific number of violations within the reporting period or associated civil penalty specific to the violations within the reporting period. While the total civil penalty incurred from the global settlement was \$1,675,000,000, Cummins is not able to accurately apportion the civil penalty to each alleged violation.

Separately, Cummins has paid civil penalties to the California Air Resources Board (CARB) and the State of California related the alleged failure to comply with California certification requirements for reporting field fixes and running changes within this reporting period. Cummins paid a \$32,375,500 civil penalty to CARB and \$4,000,000 civil penalty to the State of California as a part of a global settlement setting these and other claims for approximately 120,000 heavy-duty on-road engines and vehicles and off-road diesel equipment that included Model Year vehicles and engines dating back to 2015; however, neither the number of violations nor cost per violation that occurred during this reporting period can be accurately apportioned.

	FY 2022	FY2023	FY2024	FY2025
Number of violations of legal obligations/ regulations	2	See comments above	See comments above	See comments above
Amount of fines/ penalties related to the above. Currency: USD - US Dollar	\$55,650	See comments above	See comments above	See comments above
Environmental liability accrued at year end. Currency: USD - US Dollar	\$0	See comments above	See comments above	See comments above

2.7.2 Lifecycle Assessment

Cummins is committed to developing more sustainable products and supporting a circular economy through Destination Zero, the company's strategy to achieve its long-term environmental sustainability aspirations.

Life Cycle Assessment (LCA) is a foundational capability that enables Cummins to evaluate and benchmark the environmental performance of products throughout their lifecycle, from raw material extraction and manufacturing through product use and end-of-life management. By quantifying indicators such as embodied carbon, greenhouse gas emissions, resource use, and impacts to air, water, and soil, LCA provides actionable insights for sustainable product design, environmental footprint reduction, and circular economy initiatives. The results support data-driven decision-making and help prioritize actions that improve product sustainability and lifecycle performance.

Cummins applies internationally recognized LCA methodologies, including:

- ISO 14040:2006, Environmental management — Life cycle assessment — Principles and framework, and
- ISO 14044:2006, Environmental management — Life cycle assessment — Requirements and guidelines.

Cummins has conducted full and streamlined LCAs to identify environmental hotspots, support product-focused screening studies, and evaluate the environmental footprint of products, systems, and subsystems. This work has included collaboration with industry and academic institutions. Cummins has also integrated LCA tools within its internal environment, strengthening its capability to conduct Life Cycle Impact Assessments (LCIA) and apply lifecycle information to product evaluation.

Early in its LCA journey, Cummins collaborated with the Massachusetts Institute of Technology (MIT) on a simplified LCA of a heavy-duty engine. The study evaluated the material composition of engine families used on the on-highway, off-highway, and power-generation applications. The work helped establish an initial understanding of material-related lifecycle impacts and contributed to the subsequent expansion of Cummins' LCA approach. Cummins has since conducted LCAs across multiple product categories, including engines, generator sets, alternators, rear axles, aftertreatment systems, rear axles, and turbochargers. These assessments provide product-level information that can support environmental hotspot identification, product-development decisions, lifecycle impact reduction opportunities, and customer sustainability information.

Environmental Product Declarations

Building on its LCA capability, Cummins is also using Environmental Product Declarations (EPDs) to increase transparency of product environmental performance. EPDs provide standardized environmental information based on lifecycle assessment and, when independently verified, offer customers and other stakeholders a consistent basis for understanding specified lifecycle environmental impacts of products. Cummins has developed and published EPD for diesel QSK95 generator sets. This work supports increasing customer demand for transparent product-level environmental information, including embodied carbon and lifecycle GHG emissions, particularly in sectors where customers are evaluating the environmental footprint of equipment and infrastructure.

Together, Cummins' LCA and EPD activities strengthen the company's ability to measure product environmental impacts, identify improvement opportunities, provide credible environmental information to customers, and support progress toward Destination Zero objectives.

LCA Coverage

Cummins tracks the application of full and streamlined LCAs across its product portfolio. Full LCAs use company data and, where applicable, university or industry partnerships following ISO 14040/14044 methodologies. Streamlined LCAs provide product screening and lifecycle insights using approaches aligned with the same LCA framework. Cummins is dedicated to creating more sustainable products and promoting a circular economy through their Destination Zero initiative, which outlines the company's long-term environmental sustainability goals and aspirations for 2050. The simplified LCA then led Cummins to expand its approach to conduct full LCAs. Through Life Cycle Assessments of its engines, power generator sets, alternators, rear-axles, aftertreatment systems and turbochargers, Cummins estimates LCA coverage of 91% of its products.

Description of the Life Cycle Assessment approach	% of Total Products
Full LCAs Our data computed with the University/industry partnerships adhered to ISO 14040/14044	86
Simplified LCAs Streamlined LCAs have been conducted in adherence to ISO 14040/14044	10
Total	96

2.7.5 Product Reuse and Recycling Indicators

Cummins has a long-standing foundation in product life extension through reuse, rebuilding and remanufacturing. These principles are embedded in Cummins' remanufacturing and rebuilding programs and are part of the company's broader circular economy approach to keeping products and materials in use longer. Cummins ReCon® products give customers the choice to replace parts with remanufactured parts or purchase ReCon® engines. Cummins also performs rebuilds of its products through a global network of Master Rebuild Centers (MRCs). These products are remanufactured or rebuilt to meet Cummins specifications and are restored to "like new" condition through Cummins' remanufacturing or rebuild processes and standards. ReCon® and rebuild programs provide a cost-effective approach for extending product and component life.

Material circularity begins during product development. Cummins defines circularity by design as the planning and preparation during the product development process so that product design, materials of construction, sourcing and operations plans enable the intended reuse, rebuilding, remanufacturing or recycling at the end of a product's use cycle. Material circularity extends the usefulness of products and components across multiple use cycles and, at the end of those cycles, materials are recycled. This approach is intended to minimize waste and deliver greater value from materials and manufactured products.

Cummins' circular economy strategy integrates its 2030 Materials goals with additional focus areas intended to progressively advance toward its longer-term 2050 targets of:

- Design out waste in products and processes
- Use materials again for next life

The strategy addresses material stewardship throughout the value chain, from design and sourcing through manufacturing, use and end-of-life management. Cummins recognizes that delivering on its commitment to the sustainable use of materials requires measurable near-term progress. For 2030, the company's relevant Materials goals include:

- Achieve zero waste growth and minimize single use plastics in Cummins facilities and operations
- Create lifecycle plans for new products capable of 90% material circularity

In 2025, Cummins established key processes intended to enable circularity by design. Lifecycle intent is now defined at the part level during product development, part-mass tracking has been strengthened, and circularity requirements are being integrated into new-product planning to align with customer and regulatory expectations. In 2025, five new products reported under the material circularity goal had circularity plans at or above 90%, with material circularity potential ranging from 96.5% to 99.3%. The five products reported were the F4.5 Structural Engine (99.3%), S17 Centum Series (97.3%), B6.7 Octane (98.7%), B6.7N (96.5%) and L8.5 (98.7%). The material circularity potential reported for 2025 products reflects, in part, the use of materials such as iron, steel and aluminum that are durable, can support multiple use cycles and can be recycled at end of life. The reported material circularity percentages represent circularity potential by design and should not be interpreted as the percentage of material actually recovered in practice. Cummins has stated that it is beginning to measure material recovery in its remanufacturing business, engine rebuild centers and service network to establish operational baselines and identify opportunities for improvement.

Cummins' overarching circular economy strategy encompasses these near-term 2030 goals and additional focus areas that will progressively advance the company toward its 2050 targets. The strategy strengthens material stewardship throughout the value chain – from initial design and sourcing through

manufacturing, use and end-of-life management – with the intent of driving both business value and environmental benefits. Additional information on Cummins’ environmental sustainability strategy and progress is available in the company’s Sustainability Progress Report and Climate Transition Plan: <https://www.cummins.com/company/esg/sustainability-progress-reports>

Cummins’ remanufacturing business, engine rebuild centers and service network are important parts of putting circularity into practice. In the coming years, Cummins has stated that it will continue integrating circular design and planning into new products while measuring and improving material recovery in its remanufacturing, rebuild and service operations. Remanufacturing can reduce demand for new raw materials while extending the useful life of products and components. It is estimated it requires 85% less energy to remanufacture a product than to manufacture new. Remanufacturing maximizes benefits for customers and the environment.

Cummins products are designed with this in mind, enabling them to have a long, and increasingly fuel-efficient, life. Cummins’ remanufacturing process can restore eligible components to Cummins specifications and, where product updates have been made, incorporate updated components or technology during remanufacturing. The ability to recover and remanufacture products depends on factors including product condition, component eligibility and the return of used products or “cores” into the remanufacturing system. Additional information about Cummins remanufacturing is available in Cummins’ published remanufacturing resources in this link: [Cummins ReCon Remanufactured Engines and Parts](#).

	FY 2022	FY2023	FY2024	FY2025
Percentage of products sold in the reporting year that can be reused or recycled *	95	95	95	95
Percentage of products and materials that were reused or recycled by Cummins or third party where data can be determined **	9	8	7	6.8
Financial benefit to the company (revenue)	\$1.98 billion	\$1.93 billion	\$1.94 billion	\$2.29 billion

* Cummins products are comprised of 95% metal

** This figure is an estimate of material returned directly to Cummins as well as identified third party remanufacturing.

3.3.1 Training & Development Inputs

The total number of training hours completed by Cummins employees was calculated using multiple data sources available to our Training and Development team. The cumulative training hours amounted to **1,825,724.00**. Based on a total employee count of **67,400**, this equates to an average of **27.09 training hours per employee**.