



Cummins Inc. Global Modern Slavery and Human Trafficking Transparency Statement for the Financial Year Ending 31 December 2025

Public

Introduction

Cummins Inc. (Cummins) is committed to conducting business responsibly and with respect for internationally recognised human rights throughout its operations and value chain. This Modern Slavery and Human Trafficking Transparency Statement outlines the actions taken by Cummins and its reporting entities during the 2025 financial year to identify, assess, prevent, mitigate, and address risks related to modern slavery, forced labour, child labour, human trafficking, and broader human rights concerns within its operations and supply chain.

This consolidated Modern Slavery Statement has been prepared to meet the requirements of the [United Kingdom Modern Slavery Act \(2015\)](#) (the “UK MSA”), the [Australian Modern Slavery Act \(2018\)](#) (the “AMSA”), the [Norwegian Transparency Act \(2021\)](#) (the “NTA”), the [Canadian Fighting Against Forced Labour and Child Labour in Supply Chains Act \(2024\)](#) (the “CFLA”) and the [California Transparency in Supply Chain Act \(2010\)](#) (the “CTSCA”) (together the “Acts”). It reflects Cummins’ ongoing global efforts to safeguard human rights and ensure transparency in operations and supply chains.

This statement applies to Cummins Inc. and the reporting entities identified in Appendix A. References to “Cummins,” “the Company,” “we,” “our,” or “us” refer collectively to Cummins Inc. and its relevant group entities unless otherwise indicated.

This statement was prepared through cross-functional collaboration involving Global Sustainability, Procurement Risk Management, Supply Chain, Ethics and Compliance, Legal, and regional business representatives across applicable jurisdictions. It should be read alongside [Sustainability Progress Report](#), Annual Report, and related governance disclosures.

Organisation, Operations and Supply Chain

Cummins is a global power solutions leader headquartered in Columbus, Indiana (U.S.), operating in more than 190 countries and territories with approximately 67,400 employees worldwide. Cummins operates through five complementary business segments comprising Engine, Components, Distribution, Power Systems, and Accelera by Cummins. These business segments share technology, manufacturing capabilities, strategic partnerships, and distribution infrastructure in order to serve a diverse range of industrial, commercial, and transportation markets globally.

Cummins designs, manufactures, distributes, and services diesel and natural gas engines, power generation systems, drivetrain and braking systems, aftertreatment technologies, turbochargers, fuel systems, hydrogen technologies, batteries, fuel cells, and electrified powertrain solutions. Operations include manufacturing, engineering, assembly, logistics, distribution, aftermarket support, and field service activities across the Americas, Europe, the Middle East, Africa, and Asia Pacific regions.

Cummins maintains a complex, multi-tier global supply chain supporting its manufacturing, assembly, distribution, and aftermarket operations. The supply chain includes direct suppliers providing components, raw materials, castings, electronics, powertrain systems, and manufacturing inputs, as well as indirect suppliers providing logistics, facilities management, information technology, labour services, uniforms, personal protective equipment, and professional services. Manufacturing and assembly activities occur across Cummins facilities, supplier locations, and selected joint ventures globally.

As of the 2025 financial year, Cummins maintained relationships with approximately 9,843 direct Tier-1 suppliers and 50,038 indirect suppliers globally. Significant supplier activity is concentrated within the United States, India, China, the United Kingdom, Mexico, Germany, Brazil, and Canada. Beyond Tier 1 suppliers is a multi-layer network of suppliers and visibility beyond these T1 suppliers is more limited. Cummins is working to strengthen visibility beyond Tier-1 suppliers through enhanced supplier mapping, supplier engagement activities, and third-party supply chain intelligence tools.

Cummins continues to strengthen supply chain transparency and visibility through ongoing supplier mapping initiatives and enhanced due diligence activities. More than 1,000 sub-tier suppliers have been mapped to date in support of the company's efforts to improve upstream supply chain visibility and strengthen identification of potential human rights risks beyond Tier-1 suppliers. Cummins also continues to enhance supply chain monitoring capabilities through the use of third-party intelligence and visibility platforms, including Altana, Kharon, RapidRatings, Creditsafe, and HorizonScan, which support supplier screening, financial risk monitoring, geographic visibility, and identification of emerging operational and human rights-related risks.

In 2025 Cummins integrated Altana, a third-party supply chain intelligence platform, to enhance upstream supply chain visibility. Altana supports the identification of supplier linkages, geographic concentrations, and sourcing dependencies across Tier 2, Tier 3, and Tier 4 suppliers, enabling Cummins greater visibility of the whole of the supply chain.

Cummins sources products and services through a global procurement framework supported by sourcing, risk management, legal, and supply chain governance processes. Suppliers are selected and managed using risk-based due diligence methodologies that consider operational capability, quality, business continuity, regulatory compliance, and human rights considerations. Supplier expectations are communicated through contractual obligations, supplier onboarding processes, [Cummins Supplier Code of Conduct](#), ongoing supplier engagement, and periodic reassessment activities.

Policies and Commitments

Cummins maintains a range of policies, governance frameworks, and compliance procedures designed to support responsible business conduct and prevent modern slavery, forced labour, child labour, and broader human rights abuses throughout its operations and supply chain.

Each policy is created through cross-functional collaboration and alignment with recognized frameworks. Each policy is assigned a vice president as the owner who has ultimate responsibility for ensuring the policy is maintained and adhered to and they are regularly reviewed and refreshed.

Internal policies:

[Cummins' Human Rights Policy](#) establishes the Company's commitment to respecting internationally recognised human rights and applies globally across its operations. The policy prohibits all forms of forced labour, bonded labour, child labour, trafficking, involuntary prison labour, and other exploitative labour practices within Cummins' operations. The policy is guided by internationally recognised frameworks including the Universal Declaration of Human Rights, the International Labour Organization Declaration on Fundamental Principles and Rights at Work, the United Nations Global Compact, and the United Nations Guiding Principles on Business and Human Rights.

[Cummins' Code of Business Conduct](#) applies globally to employees and reinforces the company's commitment to ethical business conduct, respect for human rights, and compliance with applicable laws and regulations. As well as promoting ethical business conduct, it requires employees to respect employees' freedom of association, the right to bargain collectively and all other workplace rights. Employees are required to complete annual ethics certification processes and are expected to report any suspected violations of company policies or law. The Code, which is available for download in 16 different languages, provides Cummins employees globally with a practical guide to doing the right thing and reinforces the values that have made Cummins an industry leader for more than 100 years.

Cummins Non-Retaliation Policy prohibits retaliation against anyone who raises concerns or reports suspected violations of the Code, company policies, or applicable law in good faith. To support a culture of openness and accountability, concerns may be reported through multiple channels, including the 24/7 Cummins Ethics Help Line and all reports are handled confidentially and investigated thoroughly to help ensure concerns are addressed fairly and without fear of adverse treatment.

External policies:

Cummins further strengthened its supply chain governance framework through the introduction of its [Supplier Forced Labour Prevention Policy](#) in 2023. This policy enhances supply chain transparency requirements and supports the company's risk-based due diligence processes by requiring suppliers, upon request, to provide information relating to the origin, movement, and production of materials and components within their supply chains. Suppliers may also be required to provide supporting documentation, supplier information, and traceability records to support the identification and assessment of potential forced labour risks.

The [Cummins Supplier Code of Conduct](#) establishes mandatory expectations relating to ethical business conduct, human rights, labour standards, health and safety, environmental responsibility, anti-bribery and anti-corruption practices, wages and working conditions, and freedom of association. The Supplier Code of Conduct explicitly prohibits slavery, forced labour, debt bondage, human trafficking, physical or psychological coercion, and unreasonable restrictions on worker movement. Suppliers are required to communicate these expectations to relevant subcontractors within their own supply chains. The Supplier Code of Conduct is available in 15 languages and forms part of all suppliers' contractual terms. Cummins reserves the right to audit, self-assess and conduct other verification mechanisms with suppliers.

Non-compliance with the policy can result in corrective action requirements or terminations of the business relationship. Where there have been refusals from suppliers to comply with the Supplier Code of Conduct due to having their own policy, Cummins has engaged with the supplier and the relevant business stakeholders and conducted a comparative legal review of the policies to ensure substantive alignment with Cummins' core expectations relating to ethical conduct and human rights principles. Additional contractual protections are then incorporated into the applicable Master Service Agreement, including specific human-rights-related provisions. These reviews and resulting decisions are documented as part of Cummins' supplier governance, risk assessment, and decision-making processes.

In 2025, Cummins began a comprehensive update of its Supplier Code of Conduct to strengthen alignment with internationally recognised standards, including the [UN Guiding Principles on Business and Human Rights](#), [OECD Guidelines for Multinational Enterprises](#), and [ILO Core Labour Standards](#). The update enhances expectations for supply chain due diligence and transparency, reinforcing the Code as a key mechanism for promoting responsible business conduct and preventing human rights abuses.

To support the identification and remediation of potential human rights and modern slavery risks, Cummins maintains a global [Speak Up framework](#) that encourages employees, suppliers, contractors, distributors, and other external stakeholders to report any actual or suspected violations of law, company policy, human rights standards, or other ethical concerns.

Concerns can be raised through [Cummins' confidential Ethics Help Line](#), which is available 24 hours a day, seven days a week and supports reporting in multiple languages. Anonymous reporting is available where permitted by local law. Cummins prohibits retaliation against any individual who raises a concern in good faith and is committed to fostering a culture in which people feel safe and supported to speak up.

All reports are reviewed and investigated through Cummins' global investigations program to ensure concerns are addressed objectively, confidentially, and in a timely manner. Reporters are treated fairly, protected from retaliation, and provided with appropriate follow-up throughout the investigation process. These reporting and investigation

mechanisms form an important part of Cummins' approach to identifying, preventing, mitigating, and addressing modern slavery and broader human rights risks across its operations and supply chains.

Risk Management, Due Diligence and Verification

Cummins manages modern slavery and human rights risks through a cross-functional governance framework involving Procurement Risk Management, Supply Chain, Sourcing, Supplier Quality, Ethics and Compliance, Legal, and senior business leadership. Governance processes are intended to support the identification, assessment, escalation, and mitigation of human rights and supply chain risks across the Company's operations and value chain.

Cummins maintains enterprise risk management processes that provide leadership visibility into emerging operational, geopolitical, regulatory, and supply chain risks, including risks associated with human rights and forced labour. Emerging risks are reviewed through recurring governance forums involving Procurement Risk Management and Market Intelligence functions, supported by action tracking and escalation mechanisms designed to facilitate timely management responses. Significant risks are escalated to Cummins leadership team through the Executive Risk Committee.

The Procurement Centre of Excellence Risk Management team plays a pivotal role in safeguarding Cummins' supply chain and operational integrity. This team conducts both proactive and reactive risk assessments, with a specific focus on financial, operational, and supply chain risk indicators, including modern slavery. To ensure effective oversight and continuous improvement, the team holds monthly meetings dedicated to reviewing risk scores. These sessions also provide product category leaders with tailored mitigation strategies and recommended next steps for suppliers in each category.

Beyond the regular monthly reviews, the Risk Management team facilitates High Risk and Contracts meetings. These gatherings serve as a platform for sharing information about critical supplier risks and the corresponding mitigation plans. By involving business segment leadership in these discussions, Cummins supports organizational alignment and enhances visibility into risk management activities.

Supplier risk assessments are conducted using a risk-based due diligence framework incorporating supplier segmentation methodologies, category risk analysis, operational performance indicators, geographic and country-specific risk factors, business continuity considerations, and third-party intelligence tools. These assessments support the prioritization of suppliers, sourcing categories, and geographic regions that may present elevated modern slavery or broader human rights risks.

During 2025, Cummins undertook an enterprise-wide assessment to better understand the current state of human rights-related activities, governance processes, controls, and due diligence practices across the organisation. This exercise provided a baseline view of existing capabilities, identified areas of strength, and highlighted opportunities to further enhance the company's approach to human rights risk management and governance.

Building on this work, Cummins continues to strengthen its human rights governance framework and, in 2026, plans to conduct a reassessment of its salient human rights risks using the [OECD Due Diligence Guidance for Responsible Business Conduct](#) and the [United Nations Global Compact Human Rights Due Diligence Framework](#).

The assessment will be used to identify, assess, and prioritise actual and potential human rights impacts across the company's operations and value chain, including risks associated with modern slavery, forced labour, child labour, and other salient human rights issues. Risks will be evaluated using a structured methodology that considers both the likelihood of occurrence and the severity of potential impacts on affected stakeholders.

The outcomes of the assessment will inform the prioritisation of resources and the continued development of Cummins' human rights strategy, due diligence processes, and governance framework. Following completion of the assessment, targeted action plans will be developed for the highest-priority risks, with responsibility assigned to relevant business

functions and progress monitored through established governance processes to support effective mitigation and continuous improvement.

Risks Within Cummins' Operations

Cummins evaluates the likelihood of child and forced labour within its own reporting entities' operations as low. This assessment is based on the nature of our workforce, which is largely composed of skilled, qualified, and experienced professionals. In addition, Cummins has implemented comprehensive policies and procedures that govern all aspects of recruitment and labour sourcing, as well as working conditions and the ethical treatment of employees. These robust systems are designed to ensure that our operations uphold the highest standards of integrity and labour practices.

Risks Within Supply Chain

Cummins acknowledges that the risk of modern slavery, including child and forced labour, is higher within our supply chains compared to our direct operations. This increased risk is due to the complexities and global reach of supply chains, where certain regions, products, and raw materials are more susceptible to these issues, particularly in countries with a documented prevalence of such labour practices. Additionally, some industries carry inherent risks, even within countries generally considered to have lower incidences of child and forced labour.

During the reporting period, Cummins identified potential forced labour risk indicators associated with sub-tier supplier linkages connected to the Xinjiang region in China. In response, Cummins engaged directly with affected Tier-1 suppliers, conducted additional due diligence activities, implemented alternative resourcing strategies where appropriate, and reassessed supply chain data following remediation activities to verify closure of identified exposure pathways.

Supplier Audits and Monitoring

Cummins maintains supplier oversight and monitoring processes designed to support compliance with the Supplier Code of Conduct and broader human rights expectations. Suppliers representing approximately 80% of procurement spend across direct and indirect procurement categories are required to formally acknowledge compliance with the Supplier Code of Conduct or provide information where full alignment is not possible on an annual basis. Supplier responses are reviewed to identify potential policy gaps, elevated human rights risks, or concerns relating to forced labour and ethical business conduct.

Where concerns are identified, Cummins may implement enhanced due diligence activities, require corrective action plans, increase supplier oversight and monitoring, restrict new business activity, or disengage from supplier relationships where risks cannot be adequately mitigated or remediated. Supplier governance and remediation activities are managed through cross-functional collaboration involving sourcing teams, procurement risk management, supplier quality, legal, and business leadership and significant supplier risks and escalations are communicated to Business Unit leadership during regular High Risk and Contracts meetings.

Cummins also conducts supplier oversight reviews through its "Eyes Open" audit process, which focuses on worker health and safety, workplace conditions, forced labour indicators, treatment of workers, and ethical business practices. Since 2024, Cummins personnel have completed 196 Eyes Open audits across targeted suppliers identified through risk-based methodologies focused on higher-risk regions, strategic suppliers, and suppliers representing significant procurement activity. No confirmed human rights violations or forced labour cases were identified during these reviews, although isolated workplace health and safety observations were identified and addressed through standard corrective action processes.

Cummins intends to further enhance supplier oversight activities in 2026 through the transition of the Eyes Open programme to an enhanced Supplier Code of Conduct Compliance Audit framework aligned with the revised Supplier Code of Conduct. This framework is designed to improve the effectiveness and consistency of supplier oversight by introducing a standardised audit methodology, enhancing documentation and reporting requirements, and providing a

more structured approach to the identification, monitoring, escalation, and remediation of potential human rights and modern slavery risks. The transition is also expected to further enhance governance oversight and support alignment with evolving human rights due diligence expectations and regulatory requirements.

Training and Awareness

Cummins provides training and awareness programmes designed to strengthen understanding of human rights, modern slavery risks, ethical business conduct, and reporting obligations across its operations and value chain.

Cummins initially launched dedicated human rights training in 2019 and subsequently updated and relaunched the training programme in 2023 to further strengthen employee awareness and understanding of modern slavery, human trafficking, and supply chain due diligence risks. The training includes guidance on identifying indicators of forced labour and trafficking, supply chain due diligence expectations, internal reporting obligations, and practical case studies intended to support employee awareness and decision-making in situations involving potential human rights concerns.

This online training applies to the Cummins Reporting Entities and is available to all employees globally. The course includes knowledge assessments and scenario-based exercises designed to reinforce understanding and support practical decision-making in situations involving potential human rights or ethical concerns. In addition, employees are required to complete annual ethics certification processes relating to the Code of Business Conduct. During the 2025 reporting period, Cummins achieved greater than 99% completion of annual ethics certification requirements across the Company.

Cummins also continues to expand supplier and distributor awareness initiatives relating to modern slavery, responsible sourcing, ethical business conduct, and supplier obligations. In 2025, over 5000 external third-party employees completed the "Doing Business Ethically for Third Parties" course which includes a module related to Human Rights. Distributors and channel partners are managed through Cummins' Ethics and Compliance governance framework and are expected to operate consistently with the Company's ethical and human rights expectations. In 2026, Cummins plans to develop enhanced supplier awareness and training initiatives to strengthen supplier understanding of modern slavery risks, escalation procedures, and responsible sourcing obligations across higher-risk categories and regions.

Assessing Effectiveness

Cummins assesses the effectiveness of its modern slavery and human rights governance framework through a combination of supplier acknowledgement activities, audit and monitoring processes, remediation tracking, employee ethics certification, supplier mapping initiatives, and ongoing risk monitoring activities.

During the reporting period, suppliers representing approximately 80% of procurement spend completed Supplier Code of Conduct acknowledgement requirements. Cummins also completed 196 Eyes Open audits and continued expansion of sub-tier supplier mapping activities, with more than 1,000 sub-tier suppliers mapped to date. Annual ethics certification completion exceeded 99% across applicable employee populations.

Cummins continues to refine its approach to measuring effectiveness and strengthening governance processes relating to modern slavery and human rights risk management. This includes ongoing enhancement of supply chain visibility, audit and monitoring activities, supplier engagement processes, and governance escalation mechanisms intended to support continuous improvement across the company's operations and value chain.

Challenges and Outlook

Cummins recognises the ongoing challenges associated with identifying and managing modern slavery and human rights risks across a complex global multi-tier supply chain. These challenges include limited visibility beyond Tier-1 suppliers,

evolving regulatory requirements, differing supplier maturity levels, and heightened geopolitical and regional risk factors affecting certain sourcing categories and jurisdictions.

In response, Cummins continues to strengthen its risk-based due diligence framework through expanded supplier mapping, enhanced supplier oversight, increased use of third-party intelligence and monitoring tools, strengthened supplier engagement activities, and continued development of human rights governance and saliency assessment processes.

Cummins considers continuous improvement in supply chain transparency, responsible sourcing, and human rights governance to remain an important strategic topic and will continue to evolve its governance framework in response to emerging risks, stakeholder expectations, and evolving regulatory requirements.

Governance and Approval

This statement has been prepared through cross-functional collaboration involving representatives from Sustainability, Procurement Risk Management, Supply Chain, Ethics and Compliance, Legal, and regional business functions. The statement has been reviewed and approved by the Boards of Directors of the relevant reporting entities identified in Appendix A in accordance with applicable legal requirements.

Entity-specific approvals and jurisdictional appendices are included in the Appendices to this statement.

APPENDIX A

Reporting Entities

This consolidated Modern Slavery Statement applies to the following reporting entities for the financial year ending 31 December 2025.

United Kingdom

- Cummins Ltd

- Cummins Generator Technologies Ltd
- Cummins Electrified Power Europe Limited
- Meritor Heavy Vehicle Braking Systems (UK) Limited
- Meritor Aftermarket Europe Limited

Australia

- Cummins South Pacific Pty Ltd
- Meritor Heavy Vehicle Systems Australia Ltd

Canada

- Cummins Canada ULC
- Hydrogenics Corporation
- Meritor Aftermarket Canada Inc.

Norway

- Cummins Norway AS

California

- Cummins Inc.

Part B

Index for UK Modern Slavery Act

Cummins Ltd

Cummins Generator Technologies Ltd

Cummins Electrified Power Europe Ltd

Requirement #	Requirement description	Location in Cummins MSS
1	The organisation's structure, its business, and its supply chains	Page 1: Organisation, Operations and Supply Chain
2	Policies in relation to slavery and human trafficking	Page 2: Policies and Commitments
3	Due diligence processes in relation to slavery and human trafficking in its business and supply chains	Page 4: Risk Management, Due diligence and Verification Page 5: Supplier Audits and Monitoring
4	The parts of its business and supply chains where there is a risk of slavery and human trafficking taking place, and the steps taken to assess and manage that risk	Page 4: Risk Management, Due diligence and Verification Page 5: Supplier Audits and Monitoring
5	Effectiveness in ensuring that slavery and human trafficking is not taking place in its business or supply chains, measured against performance indicators	Page 6: Assessing Effectiveness
6	Training about slavery and human trafficking available to staff	Page 6: Training and Awareness

Cummins Ltd, Cummins Generator Technologies Ltd and Cummins Electrified Power Europe Ltd form part of the global Cummins group of companies and supports Cummins' operations in the United Kingdom through engineering, manufacturing, distribution, and aftermarket activities.

This statement is (i) made pursuant to section 54(1) of the Modern Slavery Act 2015 and constitutes the company's slavery and human trafficking statement for the fiscal year ending 31st December 2025 and (ii) approved by the relevant director(s) of Cummins Ltd, Cummins Generator Technologies Ltd and Cummins Electrified Power Europe Ltd.

Signed:

Desmond McMenamin
Director
Cummins Ltd
Date: 30.06.2026

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Desmond McMenamin
Director
Cummins Generator Technologies Ltd

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Date: 30.06.2026

Desmond McMenamin

Director

Cummins Electrified Power Europe Ltd

Date: 30.06.2026

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Part C

Index for UK Modern Slavery Act

Meritor Heavy Vehicle Braking Systems (UK) Limited
Meritor Aftermarket Europe Limited

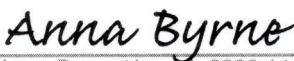
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Meritor Heavy Vehicle Braking Systems (UK) Limited and Meritor Aftermarket Europe Limited form part of Cummins' Components business and supports drivetrain and braking system operations within commercial vehicle markets.

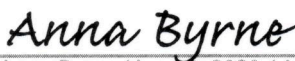
This statement is (i) made pursuant to section 54(1) of the Modern Slavery Act 2015 and constitutes the company's slavery and human trafficking statement for the fiscal year ending 31st December 2025 and (ii) approved by the relevant directors of Meritor Heavy Vehicle Braking Systems (UK) Limited and Meritor Aftermarket Europe Limited for the financial year ending 31 December 2025.

Signed:

Anna Byrne,
Director
Meritor Heavy Vehicle Braking Systems (UK) Limited
Date: 30.06.2026


Anna Byrne (Jun 30, 2026 14:46:47 GMT+1)

Anna Byrne,
Director
Meritor Aftermarket Europe Limited
Date: 30.06.2026


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