

For Reference Only

CUMMINS HUMAN RIGHTS POLICY

1.0. Purpose

Respect for human rights is fundamental to the sustainability of Cummins and the communities in which we operate. In our Company and with our partners, we are committed to ensuring that people are treated with dignity and respect.

One of the defining elements of human rights violations is human trafficking and exploitation. U.S. federal law, along with the laws of multiple states, prohibit forced labor and human trafficking. A similar framework of regulations is in place in many other countries. Cummins requires employees to comply with all human-trafficking and slavery laws.

This Policy is guided by international human rights principles related to forced labor as encompassed in the Universal Declaration of Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, the United Nations Global Compact and the United Nations Guiding Principles on Business and Human Rights.

2.0. Scope of Policy

This policy applies to Cummins entities worldwide in which Cummins has a controlling ownership interest or management responsibility. This includes subsidiaries, joint ventures, affiliated companies and distributors. If Cummins does not have a controlling ownership interest or management responsibility in the subsidiary, joint venture, affiliated company or distributor, Cummins will take reasonable steps to require that the entity complies with this policy and to ensure the entity complies with the law.

Cummins will also take appropriate steps to ensure our suppliers and partners that are located in high-risk locations and/or that may be more exposed to human trafficking risk due to the nature of the industry in which they operate adopt relevant measures to mitigate such risks.

3.0. Policy

3.1. Employment at Cummins is voluntary. Cummins prohibits the use of all forms of child labor and forced labor, including threat of force or penalty, prison labor, indentured labor, bonded labor, military labor, slave labor and any form of human trafficking, as described below (herein collectively designated 'forced labor'):

a) "Child labor" is generally defined as work by a person under the age of 18 which is harmful to their physical or mental development or that interferes with schooling.

b) "Forced labor" occurs when a person is forced to perform work against his or her free will, typically under threat of physical violence, injury or other form of punishment. Types of forced labor include bonded or indentured labor, prison labor, military labor and slave labor. Forced

labor can also include requiring employees to abide by certain conditions of employment. For example, requiring employees to participate in product testing or as research subjects as a condition of employment would qualify as forced labor.

c) "Threat of force or penalty" involves requiring a person to work by threatening that person with physical violence, injury, torture or other forms of cruel or inhumane punishment. Examples include beating, denying food or water, preventing an employee from moving freely, holding employees' passports or threatening not to pay an employee for work. The threat can also be directed at the person's family, close friends or property.

d) "Bonded or indentured labor" is work performed to repay a debt such as a loan or an advance payment. The worker (or a relative) is obligated to a particular creditor until the debt is repaid. Bonded labor may start with the worker agreeing to provide labor in exchange for a loan or to repay a recruitment fee. This type of relationship often develops into a long-term obligation as the worker is unable to repay the fee or loan or the employer adds more and more "debt" to the bargain.

e) "Human trafficking" involves the recruitment and/or movement of people across borders and between regions of countries through recruitment fees that create a bonded labor situation, the threat or use of force or other forms of coercion, or giving or receiving of payments or benefits to achieve the consent of a person for the purpose of exploitation. Exploitation can include forced labor, slavery, prostitution or other forms of sexual exploitation. Individuals may be victims of human trafficking regardless of whether they consented to trafficking.

3.2. The Company does not tolerate any form of forced labor and attempts to mitigate this risk by, among other steps, making the terms and conditions governing employment available to all workers.

We will not implement policies or practices that severely restrict employee movement, such as holding their passport, restricting employees' use of lavatories, prohibiting breaks or locking employees inside the work area until production quotas are met. The Company will not tolerate disciplinary measures that cause an employee to work without pay.

3.3. Some practices may unintentionally create a forced labor situation. Loan advancements, while beneficial to employees at times, may develop into a bonded labor situation if the loan amount exceeds local restrictions or the employee's ability to repay the loan. Leadership must not allow employees to work "for free" in exchange for advance payments or other benefits. The Company must pay any fees associated with an employee's hire, such as recruitment fees and transportation costs, including repatriation.

3.4. This Policy also prohibits the use of prison labor, even if allowed under applicable law or international labor standards.

3.5. In areas where employment of foreign or migrant workers is common, employees should pay special attention to employment terms and document retention. In many ways such worker arrangements are good for migrant workers and their families, but if poorly managed can result in exploitation and the abuse of worker rights.

3.5.1. The use of recruitment agencies should strictly follow the parameters and processes established in the corporate policies CORP-HR-13C-05-04 (Recruitment Requisition Distribution process) and CORP-00-05-08-00 (Global Contingent Worker Policy) to avoid fraudulent practices that may result in a forced labor situation.

3.6. Additionally, Cummins employees are prohibited from engaging in any of the following types of trafficking-related activities, for portions of contracts and subcontracts:

a. failing to pay return transportation costs upon the end of employment, for an employee who is not a national of the country in which the work is taking place and who was brought into that country for the purpose of working on a U.S. Government contract or subcontract, if the contract or subcontract is performed outside the United States;

b. failing to pay return transportation costs upon the end of employment, for an employee who is not a national of the country in which the work is taking place and who was brought into that country for the purpose of working on a U.S. Government contract or subcontract, if the payment of such costs is required under existing temporary worker programs or pursuant to a written agreement with the employee;

c. other specific activities that the Federal Acquisition Regulation (FAR) Council identifies as directly supporting or promoting trafficking in persons, the procurement of commercial sex acts, or the use of forced labor in the performance of the contract or subcontract.

The requirements set forth in section (a) and (b) above shall not apply to the following:

a. an employee who is legally permitted to remain in the country of employment and who chooses to do so; or

b. an employee who is a victim of trafficking and is seeking victim services or legal redress in the country of employment, or an employee who is a witness in a trafficking-related enforcement action.

3.7. Cummins is committed to supply chain transparency and will take appropriate steps to ensure our suppliers and partners that are located in high-risk locations and/or that may be more exposed to human trafficking risk due to the nature of the industry in which they operate adopt relevant measures to mitigate such risks.

4.0. Procedures

For U.S. Federal contracts and sub-contracts where the estimated value of the supplies acquired or services required to be performed outside the United States exceeds \$500,000, the Ethics and Compliance Function shall be contacted to assist in creating a tailored compliance plan specific to the project.

5.0. Where To Go For Assistance

All employees are required to comply with the provisions of this policy and the human trafficking and slavery laws throughout the world. Additional information on this policy and the applicable laws can be found by going to Cummins Connect and then Public Communities. Go to

the Ethics and Compliance community and click on Human Rights to find additional information and resources. If you become aware of any action that you believe is not consistent with this policy, the applicable law, or the Cummins Code of Business Conduct, you are required to seek assistance. You can seek assistance by contacting:

- Human Resources
- Ethics and Compliance Function
- The Cummins Legal Function

If you do not know whom to contact, send an email to:

- EthicsandCompliance@cummins.com
- Legal.Function@cummins.com

6.0. Company Ethics Help Line

If for any reason you are not comfortable taking your concerns to any of the above departments or individuals, you may report any concerns regarding this policy to the Company's Ethics Help Line. Please check Cummins Connect for the phone number of the Ethics Help Line in your country or call the United States number at 1-800-671-9600. You may also report your concerns through the Ethics Help Line website, which you can access by typing "ethics.cummins.com" on your internet browser.

The Company prohibits retaliation and no action will be taken against you for reporting your concerns. If you wish, you may report your concerns anonymously.

If you believe you have information about a potential trafficking situation or would like to request information to an external party, you may contact the National Human Trafficking Resource Center (NHTRC) via the toll-free hotline at 1-888-373-7888 or submit a tip online through the NHTRC anonymous online reporting form. Possible violations regarding trafficking in persons may also be reported externally to the Global Human Trafficking hotline at 1-844-888-FREE or by email at help@befree.org. The resources mentioned in this last paragraph are not managed by Cummins.

7.0. Company Resources

These laws are complicated and the Company does not expect employees to be experts in this area. If you are involved with selling to the U.S. Federal government or managing our supply chain, you need to make sure that you are familiar with the law and with Company policy. For additional training or information, please contact the Legal Function or Ethics and Compliance to arrange training. The Company will provide you with the information that you need.

8.0. Certifications

In certain situations, Cummins will require subcontractors and suppliers to certify to their compliance with this Policy and applicable legislation.