



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.

APPENDIX B

Part A

Index for Australian Modern Slavery Act 2018

Cummins South Pacific Pty Ltd

Criterion	Mandatory Criteria	Location in Cummins MSS
1	Identify the reporting entity	<i>Page 8</i> Appendix A: Reporting Entities
2	Describe the reporting entity's structure, operations and supply chains	<i>Page 1</i> : Organisation, Operations and Supply Chain <i>Page 9</i> : Company Structure and Operations
3	Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls	<i>Page 4</i> : Risk Management, Due Diligence and Verification <i>Page 2</i> : Policies and Commitments
4	Describe the actions taken by the reporting entity and any entities it owns or controls to assess and address those risks, including due diligence and remediation processes	<i>Page 4</i> : Risk Management, Due Diligence and Verification <i>Page 5</i> : Supplier Audits and Monitoring <i>Page 6</i> : Training and Awareness
5	Describe how the reporting entity assesses the effectiveness of these actions	<i>Page 10</i> : Assessing Effectiveness
6	Describe the process of consultation with entities owned or controlled by the reporting entity	<i>Page 7</i> : Governance and Approval <i>Page 9</i> : Additional Information
7	Provide any other relevant information	<i>Page 7</i> : <i>Challenges and Outlook</i>

Additional Information

The Global Modern Slavery statement together with this Annex is the Modern Slavery Statement (the "Statement") being submitted pursuant to Section 14 of the Modern Slavery Act 2018 (Cth) (the "Act") for the reporting entity, Cummins South Pacific Pty Ltd ("CSP/PL").

This Statement outlines CSP/PL's ongoing efforts to ensure supply chain transparency during the 2025 calendar year. This has been done in accordance with the seven (7) mandatory reporting criteria outlined in s16 of the Act. CSP/PL's financial year is from the 1st of January to the 31st of December. The Statement has been prepared with input from a cross functional team and has been approved by the Directors, herein represented by Annie Chu, Executive Managing Director, Cummins Asia Pacific and director of CSP/PL.

Company Structure and Operations

CSP/PL is a wholly owned subsidiary of Cummins and was registered on September 25, 1984, in Australia. The head office is located at 2 Caribbean Drive, Scoresby Victoria, 3179, Australia. In 2025, CSP/PL generated a consolidated revenue of approximately A\$ 1,435,520.00. CSP/PL operates out of forty facilities across all states and territories in Australia including our head office in Scoresby, customer support centre and three distribution warehouses (two in Melbourne and one in Perth).

CSP/PL employs approximately 1867 employees in Australia. CSP/PL provides sales, service and repairs, parts, and technical support to a range of Cummins-manufactured power products used in vehicles, generators, new power, and other components and machinery.

Supply Chain

In 2025, Cummins South Pacific Pty Ltd (CSP/PL) engaged 1595 suppliers across Australia, reflecting the breadth and diversity of its supply chain. The largest supplier categories by industry were Retail Trade (503 suppliers), Professional, Scientific and Technical Services (314 suppliers), Other Services (288 suppliers), Transport, Postal and Warehousing (141 suppliers), and Manufacturing (93 suppliers).

CSP/PL's supply chain supports the importation and distribution of new and remanufactured engines, engine components, generator equipment, and associated parts. A significant proportion of these products are manufactured within Cummins' global operations, including factories and distribution centres located in the United States, Europe, the United Kingdom, Singapore, India, and China.

Products are imported into Australia through Cummins distribution centres in Melbourne and Perth via sea and air freight. From these distribution hubs, goods are transported by road, air, and sea to service locations across Australia, New Zealand, and Papua New Guinea, where they are supplied to end customers. CSP/PL also supports an extensive dealer network comprising 104 dealer locations throughout Australia, further extending the reach of its products and services.

The Australian reporting entities participate in Cummins' global governance, procurement, ethics, compliance, and supply chain risk management frameworks. Consultation relating to this statement was conducted through collaboration between regional leadership, supply chain, legal, sustainability, procurement risk management, and compliance functions operating across the Australian business.

Assessing Effectiveness

CSP/PL is continually working to further develop and protect Cummins' commitment to doing business ethically. Throughout 2025:

- No reports were received in relation to human rights and modern slavery concerns in CSP/PL's operations and / or supply chain.
- 100% of the top 80% of suppliers who make up the highest spend certified their intent to comply with the SCOC.
- 100% of salaried and exempt employees completed their ethics certification.
- 100% of salaried and exempt employees completed their ethics curriculum training which focused on a modern slavery risk factor, sexual harassment .

This statement was approved by the Boards of Directors of the Cummins South Pacific Pty Ltd in their capacity as principal governing body under the Modern Slavery Act 2018 (Cth).

This statement is signed by a "responsible member" of Cummins South Pacific Pty Ltd as defined by the Act.

Signed: Annie Chu
Annie Chu (Jun 22, 2026 21:17:52 EDT)

Annie Chu
Executive Managing Director
Cummins Asia Pacific

Date: 06/22/2026

Index for Australian Modern Slavery Act 2018

Meritor Heavy Vehicle Systems Australia Ltd

Criterion	Mandatory Criteria	Location in Cummins MSS
1	Identify the reporting entity	<i>Page 8</i> Appendix A: Reporting Entities
2	Describe the reporting entity's structure, operations and supply chains	<i>Page 1</i> : Organisation, Operations and Supply Chain <i>Page 12</i> Company Structure and Operations
3	Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls	<i>Page 4</i> : Risk Management, Due Diligence and Verification <i>Page 2</i> : Policies and Commitments
4	Describe the actions taken by the reporting entity and any entities it owns or controls to assess and address those risks, including due diligence and remediation processes	<i>Page 4</i> : Risk Management, Due Diligence and Verification <i>Page 5</i> : Supplier Audits and Monitoring <i>Page 6</i> : Training and Awareness
5	Describe how the reporting entity assesses the effectiveness of these actions	<i>Page 13</i> : Assessing Effectiveness
6	Describe the process of consultation with entities owned or controlled by the reporting entity	<i>Page 7</i> : Governance and Approval <i>Page 12</i> : Additional Information
7	Provide any other relevant information	<i>Page 7</i> : Challenges and Outlook

Additional Information

The Global Modern Slavery statement together with this Annex is the Modern Slavery Statement (the "Statement") being submitted pursuant to Section 14 of the Modern Slavery Act 2018 (Cth) (the "Act") for the reporting entity, Meritor Heavy Vehicle Systems Australia Ltd.

This Statement outlines Meritor Heavy Vehicle Systems Australia Ltd.'s ongoing efforts to ensure supply chain transparency during the 2025 calendar year. This has been done in accordance with the seven (7) mandatory reporting criteria outlined in s16 of the Act. Meritor Heavy Vehicle Systems Australia Ltd.'s financial year is from the 1st of January to the 31st of December. The Statement has been prepared with input from a cross functional team and has been approved by the Directors of Meritor Heavy Vehicle Systems Australia Ltd.

Company Structure and Operations

Meritor Heavy Vehicle Systems Australia Ltd.'s is a wholly owned subsidiary of Cummins. The head office is located at 70 Berkshire Road, Sunshine North, VIC, 3020, Australia. There is also a distribution centre in Derrimut,

Victoria. In 2025, Meritor Heavy Vehicle Systems Australia Ltd generated a consolidated revenue of approximately A\$136.9M

Meritor Heavy Vehicle Systems Australia Ltd employs 111 employees in Australia consisting of 79 permanent employees and 32 casual employees. Our employees are engaged by either direct employment contract or under enterprise agreements which cover approx. 44% of the total permanent workforce.

Meritor Heavy Vehicle Systems Australia Ltd imports and manufactures axle and driveline products for heavy duty vehicle applications; distributes associated components for aftermarket service; and provides support through customer dealership networks, and independent distributors and retailers.

Supply Chain

In 2025, Meritor Heavy Vehicle Systems Australia Ltd maintained a global supply base of 312 active suppliers providing direct production materials and non-production goods and services. The majority of suppliers were located in Australia (213), with the remaining suppliers based in the United States (39), Asia (26), India (7), Europe (4), and other Cummins entities globally (23).

The geographically diverse nature of the supply chain means that modern slavery risks may exist across certain regions, industries, and supplier tiers. Meritor Heavy Vehicle Systems Australia Ltd manages these risks through supplier due diligence, responsible sourcing practices, and alignment with Cummins' global policies and standards.

The Australian reporting entities participate in Cummins' global governance, procurement, ethics, compliance, and supply chain risk management frameworks. Consultation relating to this statement was conducted through collaboration between regional leadership, supply chain, legal, sustainability, procurement risk management, and compliance functions operating across the Australian business.

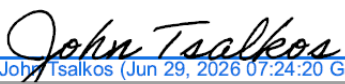
Assessing Effectiveness

Meritor Heavy Vehicle Systems Australia Ltd is continually working to further develop and protect Cummins' commitment to doing business ethically. Throughout 2025:

- No reports were received in relation to human rights and modern slavery concerns in Meritor Heavy Vehicle Systems Australia Ltd.'s operations and / or supply chain.
- 99% of the top 80% of suppliers who make up the highest spend certified their intent to comply with the SCOC.
- 100% of salaried and exempt employees completed their ethics certification. Those employees who did not complete the certification were on long-term leave at the time the certification took place.
- 100% of salaried and exempt employees completed their ethics curriculum training which focused on a modern slavery risk factor, sexual harassment

This statement was approved by the Boards of Directors of Meritor Heavy Vehicle Systems Australia Ltd in their capacity as principal governing body under the Modern Slavery Act 2018 (Cth). One of the directors of Meritor Heavy Vehicle Systems Australia Ltd is currently on sick leave

This statement is signed by a "responsible member" of Meritor Heavy Vehicle Systems Australia Ltd as defined by the Act.

Signed: 
John Tsalkos (Jun 29, 2026 07:24:20 GMT+10)

John Tsalkos

Director

Meritor Heavy Vehicle Systems Australia Ltd

Date: 06/29/2026

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	<i>Page 1: Organisation, Operations and Supply Chain</i>
2	Policies in relation to slavery and human trafficking	<i>Page 2: Policies and Commitments</i>
3	Due diligence processes in relation to slavery and human trafficking in its business and supply chains	<i>Page 4: Risk Management, Due diligence and Verification</i> <i>Page 5: Supplier Audits and Monitoring</i>
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	<i>Page 4: Risk Management, Due diligence and Verification</i> <i>Page 5: Supplier Audits and Monitoring</i>
5	Effectiveness in ensuring that slavery and human trafficking is not taking place in its business or supply chains, measured against performance indicators	<i>Page 6: Assessing Effectiveness</i>
6	Training about slavery and human trafficking available to staff	<i>Page 6: Training and Awareness</i>

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:

Desmond McMenamin
Director
Cummins Generator Technologies Ltd
Date: _____

Desmond McMenamin
Director
Cummins Electrified Power Europe Ltd
Date: _____

Part C

Index for UK Modern Slavery Act

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

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

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: _____

Anna Byrne,
Director
Meritor Aftermarket Europe Limited
Date: _____

Part D

Index for Canadian Fighting Against Forced Labour and Child Labour in Supply Chains Act

Requirement	Requirement Description	Location in Cummins MSS
1	Structure, activities and supply chains	<i>Page 1: Organisation, Operations and Supply Chain</i>
2	Policies and due diligence processes in relation to forced labour and child labour	<i>Page 2: Policies and Commitments</i> <i>Page 4: Risk Management, Due diligence and Verification</i>
3	Parts of the business and supply chains carrying risk of forced labour or child labour and steps taken to assess and manage risk	<i>Page 4: Risk Management, Due diligence and Verification</i> <i>Page 5: Supplier Audits and Monitoring</i>
4	Measures taken to remediate forced labour or child labour	<i>Page 4: Risk Management, Due diligence and Verification</i> <i>Page 5: Supplier Audits and Monitoring</i>
5	Measures taken to remediate loss of income to vulnerable families resulting from remediation measures	<i>Page 4: Risk Management, Due diligence and Verification</i> <i>Page 5: Supplier Audits and Monitoring</i>
6	Training provided to employees on forced labour and child labour	<i>Page 6: Training and Awareness</i>
7	How the entity assesses effectiveness in ensuring forced labour and child labour are not being used	<i>Page 6: Assessing Effectiveness</i>

This statement has been reviewed and approved by the Boards of Directors of Cummins Canada ULC, Hydrogenics Corporation, and Meritor Aftermarket Canada Inc.

Signed:

Joseph Rigler
Director
Cummins Canada ULC
Date: _____

Donald Jackson
Director
Meritor Aftermarket Canada Inc.
Date: _____

Nicholas Arens
Director
Hydrogenics Corporation
Date: _____

Part E

Norwegian Transparency Act Disclosure

Cummins Norway AS

Cummins Norway AS is part of the global Cummins group of companies and supports customers within marine, industrial, mining, automotive, and power generation sectors throughout Norway. The company operates through sales, distribution, aftermarket support, and customer service activities and forms part of Cummins Inc.'s global distribution network.

Cummins Norway AS sources products and services through Cummins' global procurement and supply chain framework and participates in the Company's broader governance, ethics, compliance, and human rights risk management processes. The majority of products supplied within Norway are manufactured at Cummins facilities in the United Kingdom, the United States, and Mexico.

Cummins Norway AS applies the policies, governance processes, supplier due diligence activities, training programmes, and risk management procedures described within this statement, including the Human Rights Policy, Supplier Code of Conduct, Speak Up framework, supplier risk assessments, and ongoing supplier oversight activities.

The company continues to strengthen supply chain visibility and human rights due diligence processes through supplier mapping, risk-based supplier monitoring, and cross-functional governance processes intended to support identification and mitigation of potential human rights and decent working conditions risks within the value chain.

In accordance with the Norwegian Transparency Act, Cummins Norway AS also responds to written requests for information regarding how the Company addresses actual and potential adverse impacts on fundamental human rights and decent working conditions. Requests may be submitted through the contact channels published on Cummins' website and will be handled in accordance with the requirements and timelines set out in the Act.

This report constitutes Cummins Norway AS's account for the 2025 financial year under the Norwegian Transparency Act and has been approved by the Board of Directors of Cummins Norway AS.

Requirement Requirement Description		Location in Cummins MSS
1	Description of the enterprise's structure, area of operations, guidelines and procedures for handling actual and potential adverse impacts on fundamental human rights and decent working conditions	<i>Page 1: Organisation, Operations and Supply Chain</i>
		<i>Page 19: Cummins Norway AS</i>
		<i>Page 2: Policies and Commitments</i>
		<i>Page 4: Risk Management, Due diligence and Verification</i>
		<i>Page 5: Supplier Audits and Monitoring</i>

Requirement Requirement Description

**Location in Cummins
MSS**

2	Information on actual adverse impacts and significant risks of adverse impacts that the enterprise has identified through its due diligence	<i>Page 4: Risk Management, Due diligence and Verification</i> <i>Page 5: Supplier Audits and Monitoring</i> <i>Page 7: Challenges and Outlook</i>
3	Information on measures the enterprise has implemented or plans to implement to cease actual adverse impacts or mitigate significant risks of adverse impacts, and the results or expected results of these measures	<i>Page 6: Training and Awareness</i> <i>Page 6 : Assessing Effectiveness</i>

Signed:

Elen Ann-Kristin De Verdier
Chairperson

Date: _____

Thomas Knibbes
Board Member

Date: _____