



## Issue Type Definitions

Public

Cummins is committed to the highest possible standards of conduct and expects behaviour in accordance with its internal policies and values. This principle is supported by local reporting concerns and whistleblowing policies which set out the framework under which concerns may be reported and how these concerns will be dealt with, in accordance with local legal requirements. In the context of whistleblowing, these issues can be raised under the Speak Up policy, where they relate to genuine concerns of malpractice, wrongdoing or dangers in the workplace which could be a threat to public interest.

| Issue Type   |
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| <p><b>Abuse of or fraud with Company benefits or forms</b></p> <p>Improper, misleading or deceptive actions taken, falsification of records, or misrepresentation of physical conditions related to benefits plans including health, supplemental income plans, short and long term disability, tuition reimbursement and sick or other paid time off programs.</p>  |
| <p><b>Bribery/Corruption</b></p> <p>Giving anything of value to a government official, entity or individual for the purpose of gaining an improper advantage, such as payments of cash, gifts or other items of value to a customer or regulator to influence their decision making. Any act in violation of the Company's Anti-Bribery policy.</p>  |
| <p><b>Conduct of a Sexual Nature</b></p> <p>We are committed to providing a workplace free of inappropriate conduct of a sexual nature. Such conduct may include a range of subtle and not so subtle behaviors and may involve individuals of the same or different genders. Such conduct may include offensive physical contact such as grabbing, patting, pinching or brushing against another's body; sex-oriented kidding, sexual-orientation gestures, teasing or jokes; sexual flirtations, advances or propositions; an explicit or implicit promise of preferential treatment in exchange for sexual favors, obscene or sexually oriented printed or visual materials or sexual acts. Also included, dating or having a romantic relationship with a direct report or with an employee who reports up through his or her chain of authority.</p> |
| <p><b>Conflict of Interest</b></p> <p>Any act in violation of the Conflict of Interest in Business Relationship policy including giving gifts or receiving gifts from a customer or supplier, favoring family or friends or one's personal interest, having a financial interest in a customer or supplier or any act that is in conflict with the</p>   |



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| <p>employee's duty to act in the Company's best interest and not to create a real or perceived conflict of interest. Also requesting such a payment or kickback from a customer, supplier or anyone else interacting with Cummins.</p>  |
| <p><b>Disrespectful Communication</b></p> <p>Disrespectful verbal or written communication including name calling, use of profanity, or inappropriate embarrassing criticisms of others. Behaviors also included are staring, glaring, or general behavior reasonably considered a violation of the Treatment of Each Other at Work policy. (For behavior of a discriminatory nature see category Prejudice/Bias/Discrimination.)</p>   |
| <p><b>Drug and Alcohol Related Violations</b></p> <p>Misuse of drugs including alcohol in violation of Company policy. Examples include, but not limited to: possession, selling, or sharing. (Excluding reasonable suspicion testing)</p>  |
| <p><b>Emissions Compliance Violations</b></p> <p>Any act in violation of laws, regulations or Company policies relating to emissions compliance. This includes acts such as incorporating a design feature of an emissions-certified product that reduces the effectiveness of the emission controls system without proper approval or the modifying, removing, or disabling of any aspect (e.g., part or software) of an emissions-certified product in an unapproved manner or inconsistent with Cummins' service instructions.</p> |
| <p><b>Fraud</b></p> <p>Any dishonest act engaged in by an individual to gain an improper benefit. The act can either benefit or harm the company or individual and examples of Fraud include false financial entries, incorrect expense reports, personal use of Company credit cards, over or under charging customer/suppliers or other assets. Note: Theft has its own category.</p>   |
| <p><b>Improper Supplier or Contractor Activity</b></p> <p>Supplier or contractor (Not a Cummins' employee) activity in violation of corporate policies and procedures, including the Supplier Code of Conduct.</p>  |



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| <p><b>Information Technology (IT) Abuse</b></p> <p>Misuse of any Company electronic device: inappropriate material, inappropriate usage, inappropriate website accessed, compromised access code, posting images or violations of the Electronic Communication and Social Media policy.</p>   |
| <p><b>Misuse of Confidential Information</b></p> <p>Inappropriate sharing or misuse of confidential information of Cummins’ and/ or third parties’ confidential information (including competitors). Inappropriate sharing or misuse of personal information of Cummins’ employees, customers, suppliers or other third parties.</p>  |
| <p><b>Prejudice/Bias/Discrimination</b></p> <p>Using symbols, words, or engaging in activities that may reasonably be perceived as demeaning or showing hostility or aversion to an individual because of the individual's race, gender, color, disability, national origin, age, religion, union affiliation, sexual orientation, gender identity and/or expression, citizenship, veteran status or other status protected by law or because of the status of the individual's relatives, friends or associates.</p>   |
| <p><b>Request for Guidance</b></p> <p>Requesting direction on a Company policy.</p>   |
| <p><b>Retaliation</b></p> <p>Any adverse action against an employee who has raised a concern or made a complaint in good faith. Retaliation can take many forms including an employee being terminated or demoted as a result of making a lawful complaint, but there are less obvious cases of retaliation such as withholding pay raises or bonuses, reassignment, excluding an employee from team meetings, denying career or promotion opportunities, or giving a negative performance review as a result of the employee reporting an issue. Cummins prohibits all forms of retaliation.</p> |
| <p><b>Theft</b></p> <p>The act of stealing. The taking and removing of Company and/or personal property to deprive the rightful owner of the property.</p>  |

**Time Abuse**

Falsification of an employee's work hours or any documents related to hours worked.

**Unprofessional Conduct**

This category should be used only when all other categories have been reviewed and determined not to be a match for the situation, or to raise a Speak Up or whistleblowing concern that does not match any other categories. Keep in mind that when there is more than one incident being investigated, the most serious category is the one where the incident should be categorized.

**Unsafe Working Conditions**

Failure to follow High-Risk safety procedures which could result in serious bodily injury. Examples of High Risk activities include Lock Out Tag Out (LOTO) violations that involve not isolating and not locking out equipment, Confined Space work or entry without authorization, Working at Heights without use of fall protection, performing authorized or unauthorized Live Electrical work without the use of proper Personal Protective Equipment (PPE), working under a suspended load, or reckless driving. (Not included: administrative violations related to high-risk activities and minor safety violations such as not wearing safety glasses or safety shoes).

**Violence or Threat**

A violent act or the intention to inflict injury, or damage to a person or their property. Examples include: physical violence or threat of serious physical violence, includes putting your hands on anyone in anger and intimidation.

**Wrongful Discipline/Discharge**

Discipline has been administered that is not fair, appropriate or in accordance with Company policies or procedures.