

CUMMINS INDIA LIMITED

Whistle Blower Policy & Vigil Mechanism

A] Purpose:

Cummins India Limited (Company) is committed to conducting its business honestly, ethically, and in compliance with all the applicable laws and Cummins Code of Conduct that has been adopted by it along with other policies and procedures framed by it from time to time. As a part of this commitment, the Company encourages its directors and employees to report any actual or suspected violations of law or company policy, or any other ethical concerns that do not align with its culture.

As stated hereinabove, the Board of Directors have approved this Whistle Blower Policy & Vigil Mechanism ('the Policy' - erstwhile Vigil Mechanism Policy), which is applicable to the directors and employees of Cummins India Limited and its present and future subsidiaries. The purpose of this policy is to set forth a framework through which all the directors and employees can report their concerns and actual / potential / suspected violations as provided in Section 177 of the Companies Act, 2013 read with Rules made thereunder, Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations and SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time, and other applicable laws.

B] Who can report:

Any director, employee, trainee, contingent worker or stakeholders (collectively referred hereinafter as "**Person(s)**") / "**Whistleblower**") of the Company can report concerns and actual or potential violations.

C] Concerns and Violations that can be reported:

1. Any violation of Cummins Code of Conduct.
2. Any instances of leak of unpublished price sensitive information pursuant to "Code of Conduct to Regulate, Monitor and Report the Insider Trading by Designated Persons, Employees and other Connected Persons" and "Code of Practices and Procedures for Fair Disclosure and Protection of Unpublished Price Sensitive Information" or any indulgence in insider trading.
3. Concerns/issues regarding accounting, auditing, internal controls or disclosure practices of the Company.,
4. Cases of frauds and misappropriations of funds.
5. Issues relating to bribery and corruption; conflicts of interest; health and safety; environmental laws and policies; sexual harassment and discrimination; violation of human rights etc.
6. Deliberate or unintentional non - compliance of the applicable laws.
7. Any other unethical or improper practice (not necessarily a violation of law).

Any person who suspects or has knowledge of a violation of law or company policy (or any form of illegal or undesirable misconduct) is obligated to report their concerns through one of the reporting channels identified in Part D below. All reports must be promptly made and submitted in good faith.

D] Mode of reporting:

1. Any Person can approach by any of the following ways to raise an issue or report a concern:
 - **Manager:** Reports may be raised with direct manager or member of management in chain of supervision.

CUMMINS INDIA LIMITED

Whistle Blower Policy & Vigil Mechanism

- **Human Resources:** If discussions with direct manager or member of management in chain of supervision are not feasible or do not resolve concerns, the person may contact a member of Human Resources.
- **Cummins Ethics Help Line:** If a person is not comfortable taking his/her concerns to any of the above resources, or his/her concerns are not addressed by any of the above resources, he/she may report the concerns to the Cummins Ethics Help Line. The Ethics Help Line is available 24/7 and allows to submit a report in chosen language. The Ethics Help Line can be accessed by typing **ethics.cummins.com** into the browser or [click here](#). The Ethics Help Line can also be accessed by scanning the QR code on the right by using the camera of mobile device and be directed to **cumminsmobile.ethicspoint.com** to report the concern.



2. The Directors or employees or any other person in appropriate cases will have direct access to the Chairperson of the Audit and Compliance Committee.

E] Procedure:

Once a potential violation of law or company policy is reported, the investigation process will begin. During the course of the investigation, a person can expect:

- That they will be treated fairly, with care, and in a professional manner.
- That they will be protected from retaliation.
- That their case will be handled in a confidential manner.
- That there will be a regular follow up throughout the investigation.

All concerns reported under this Policy will be promptly and appropriately investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law.

Persons reporting concerns should do so in good faith and cooperate with the investigation. Non-cooperation or deliberately providing false information during an investigation or false reporting can be the basis for disciplinary action. The procedure of investigation shall be as laid down in the internal policies of the Company or as per applicable law.

F] Document Retention

All documents related to reporting, investigation and enforcement pursuant to this Policy shall be kept in accordance with the Company's record retention policy and applicable law.

G] Safeguarding the interest of the Whistle Blower

1. The identity of the Whistleblower or witnesses shall be kept confidential to the extent possible and permitted under law given the legitimate needs of law and the investigation.
2. Any retaliatory action, discrimination, harassment, victimization and all other any other unfair employment practices against the Whistle Blower or witnesses or other connected persons with investigation for any of the following reasons is strictly forbidden and condemned-
 - raising any concerns under Company's various reporting processes;

CUMMINS INDIA LIMITED

Whistle Blower Policy & Vigil Mechanism

- disclosing information to a government, regulatory, or law enforcement agency, where the employee has reasonable cause to believe the information reveals a violation or possible violations of any applicable law, statute or regulation; or
- directly or indirectly providing information, directly or indirectly filing, directly or indirectly testifying, participating in a proceeding filed or about to be filed, or assisting in an investigation regarding any conduct the employee reasonably believes involves a violation of any applicable law or regulation in any country.

H] Consequence for Policy Violation

Any person who violates the Code of Conduct or other policies of the Company, including this Policy, are subject to disciplinary action up to and including termination of employment. Anyone who violates the law may also be subject to criminal and civil penalties. Reasonable and necessary steps will also be taken to prevent any further violations of Company policy.

I] Review & Modification:

The Board is authorized to change or modify this policy from time to time at its sole discretion and/ or in pursuance of any amendments made by any relevant law for the time being in force.

Any amendment in the regulatory requirements shall be binding on the Company and shall prevail over this Policy even if not incorporated. In any circumstance where the terms of the Policy differ from any applicable law for the time being in force, the provisions of such applicable law shall take precedence over the Policy.

Approved by: Board of Directors

Initial effective date: January 01, 2004

First Modification date: October 30, 2018

Second modification date: March 29, 2019

Third modification date: August 06, 2024