

CUMMINS INDIA LIMITED

CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY COMMITTEE CHARTER

1. SCOPE

The Corporate Social Responsibility and Sustainability Committee (the "Committee") of the Board of Directors (the "Board") of Cummins India Limited (the "Company") shall assist the Board and the Company in fulfilling its corporate social responsibilities ("CSR") in alignment with the Company's CSR Policy and applicable provisions of the Companies Act, 2013, and related rules.

The Committee shall also oversee and guide the Company's sustainability strategy review policies and initiatives as well as align the Company's sustainability goals and performance with Indian regulations and expectations of the Company's stakeholders.

2. COMPOSITION

- a. The Committee shall consist of three or more Directors, with one being Independent Director as Members of the Committee and such other Directors as may be decided by the Board.
- b. The Members of the Committee shall elect a Chairman from amongst themselves and the Company Secretary shall act as the Secretary to the Committee Meetings.

3. QUORUM AND MEETINGS

- a. Two members or one-third of the Members present, whichever is greater, shall form the quorum for the meeting of the committee.
- b. The Committee shall meet at least once (1) in a year and may meet at such intervals as deemed necessary.

4. ROLES AND RESPONSIBILITIES/ TERMS OF REFERENCE

The Corporate Social Responsibility and Sustainability Committee shall have the terms of reference as follows:

CSR:

- To identify the areas of CSR activities
- To formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company in areas or subject, specified in Schedule VII of the Companies Act, 2013 or any amendment thereto read with Government Directives from time to time;
- To formulate and recommend to the Board, an Annual Action Plan, in pursuance to its CSR Policy.
- To recommend the amount of expenditure be incurred on the such other activities as decided and permitted under the applicable laws from time to time
- To implement and monitor the Corporate Social Responsibility Policy of the Company from time to time.

- To coordinate with Cummins India Foundation or any other agencies as may be decided, for implementing programs and executing initiatives as per CSR Policy of the Company.
- To take such necessary steps as may be required to carry out impact assessment of CSR projects, as per applicable laws through an independent agency.
- To carry out any other function may be delegated by the Board or as may be prescribed under applicable laws from time to time.
- The Committee may periodically provide necessary updates to the Board;

Sustainability:

- To guide the Company on its strategy, vision, policies and initiatives on sustainability including goals and setting of Key Performance Indicators (KPIs) for each such goal.
- To provide guidance on the development of a sustainability roadmap for the Company in alignment with global sustainability policies and Indian law requirements and to review the progress toward achieving the Company's sustainability goals.
- To monitor and review the Business Responsibility and Sustainability Report (BRSR) pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and provide guidance for improvement.
- To review the environment, social and governance reporting aspects relating to sustainability including stakeholders input on Environmental Social and Governance aspects and note adopted policies referred in BRSR and sustainability compliances, disclosures as and when required.
- Provide guidance on enhancing collaboration with value chain partners, improving ESG ratings for the Company and any other item as may be assigned by the Board of Directors or deemed fit from time to time.
- Any other item as may be assigned by the Board of Directors from time to time.

5. REVIEW OF CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY CHARTER

The Committee shall review and assess the adequacy of this Charter at such intervals as it may deem fit and make appropriate recommendations to the Board on the basis of such assessment.

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

Approved By: Board of Directors

Approved on: May 22, 2014

First Modification: March 26, 2021

Second Modification: February 04, 2026

Effective Date: February 04, 2026

