FISCAL 2017 SUSTAINABILITY REPORT

100 YEARS STRONG & GETTING STRONGER
ABOUT THIS REPORT

Oshkosh Corporation is a publicly traded company on the New York Stock Exchange (NYSE: OSK) and incorporated in the State of Wisconsin. Oshkosh Corporation’s financial reporting follows U.S. Securities and Exchange Commission (SEC) regulations, and our Annual Report on Form 10-K is available on our corporate website. All entities included in our consolidated SEC financial statements are covered in this report.

This Sustainability Report covers programs and performance for the Oshkosh Corporation fiscal year 2017 (FY2017), which ended on September 30, 2017. In some cases, data is reported on a calendar year basis, to be consistent with U.S. government reporting requirements.

In preparing this report, Oshkosh followed the Global Reporting Initiative’s (GRI) Standards and general reporting guidance on report content and quality. Please see our detailed GRI Index on page 40 in this report to locate specific GRI indicator information. Our sustainability website, www.sustainability.oshkoshcorp.com, has expanded information on the topics addressed in this report.

All data presented in this report has been calculated according to industry standard methodology and is explained in chart footnotes where appropriate. There have not been any restatements of the information provided in the Fiscal 2016 Report. Our operations data for FY2017 includes our Power Towers facility in Leicester, UK and our Leon, Mexico facility, which were not included in prior years. There were no significant changes during the reporting period regarding the organization’s size, structure, ownership or supply chain. For the second year in a row, we sought third-party assurance for select environmental data; the assurance letter is on page 43.
In the Oshkosh Corporation family, sustainability continues to be a core focus area in our manufacturing operations, design processes, community engagement activities and strategic goals. It’s part of our Oshkosh Corporation culture that builds on the efforts of our 15,000 team members around the world.

Here are some highlights of the fiscal year as we’ve celebrated our 100-year anniversary:

- For the second consecutive year, Oshkosh Corporation was named one of the World’s Most Ethical Companies by Ethisphere Institute. Oshkosh Corporation is one of only 124 companies around the world to earn this designation.

- Our People First culture helped us earn the recognition of one of Glassdoor’s Best Places to Work.

- We celebrated 100 years strong by ringing the closing bell at the New York Stock Exchange and conducting a series of celebration events that engaged our team members, communities, customers and suppliers including a retiree event with more than 300 retirees, a concert for team members and their families, a parade for the community that had more than 65 Oshkosh products on display and an open house for the community that attracted more than 10,000 people.

In this report you’ll find examples of how we’ve made a difference in our communities, our operations and our processes. Lastly, we’ll showcase how we’re growing in our sustainability initiatives and how we’re positioned for future success.

Thank you for your interest in Oshkosh Corporation.

Wilson R. Jones
President and Chief Executive Officer
We conduct our business by following the road map outlined in our Oshkosh Corporation MOVE strategy. MOVE embodies our commitment to continuous improvement. The execution of our MOVE strategy leverages our strengths and resources in all functional areas including: engineering, manufacturing, purchasing and distribution, and in our four business segments. This strategy is regularly reassessed to determine if it will continue to successfully guide the Company’s path forward. To ensure that we are delivering more value and making a difference for our customers and our shareholders, we continue to work toward the four aspects of MOVE, the foundation of everything we do as a global Company.

Our FY2017 Annual Report and our website contain additional information about our Company and our brands.

www.oshkoshcorp.com
OUR OSHKOSH CORPORATION FAMILY

FIRE & EMERGENCY

Our Fire & Emergency segment sells broadcasting and communications vehicles through Frontline Communications, firefighting vehicles and equipment through Pierce, aircraft rescue and firefighting (ARFF) and snow removal vehicles through Oshkosh Airport Products, and is a producer of heavy fabrications under the Kewaunee Fabrications brand. Our emergency and communications vehicles are sold to fire departments, airports and other governmental units, broadcasters and television stations in the Americas and abroad.

DEFENSE

Oshkosh Defense offers a full portfolio of tactical wheeled vehicles, integration and life cycle services for military and security organizations around the world. Oshkosh Defense is a long-time provider to the primary branches of the U.S. Department of Defense. Our trucks, trailers and services are sold directly at home and to more than 20 international U.S. allies’ militaries.
Founded in 1917, Oshkosh Corporation is a leading integrated global industrial. Headquartered in Oshkosh, Wisconsin, our 100-year reputation of manufacturing a wide range of specialty vehicles has reached across the globe. Approximately 25 percent of our revenues came from outside the United States in FY2017. We have 29 manufacturing locations in seven U.S. states and in Australia, Canada, China, France, Mexico, Romania and the United Kingdom. Our products and services are sold in over 150 countries across six continents. Our four business segments serve the following markets:

COMMERCIAL

Through our London Machinery, McNeilus, CON-E-CO and IMT commercial brands, we sell concrete mixers, refuse collection vehicles, service vehicles, cranes, concrete batch plants and hydraulic loaders for mining, construction, material handling and utility markets around the globe through more than 100 domestic and international dealers.

ACCESS EQUIPMENT

Jerr-Dan, JLG and SkyTrak brands represent our industry-leading access equipment. JLG is a widely recognized global manufacturer of aerial work platforms and telehandlers. JLG aerial work platforms and JLG- and SkyTrak-branded telehandlers are used in a wide variety of construction, industrial, institutional and general maintenance applications that ensure the safe position of workers and materials at elevated heights. The access equipment segment also includes Jerr-Dan-branded tow trucks and roll-back vehicle carriers sold to towing companies in the U.S. and abroad. These three brands produce superior access equipment, marketed in more than 3,500 locations across six continents.
OSH KOSH CORPORATION CELEBRATES
100 YEARS OF MAKING A DIFFERENCE

A HISTORY OF MAKING A DIFFERENCE

We were founded in 1917 and celebrated our 100th anniversary in 2017. At 100 years of service, Oshkosh Corporation is a different integrated global industrial. Our Company was founded by two inventors who aimed to improve off-road mobility at a time when roads were not paved. After their patents were rejected by more than 50 companies in the automotive industry, our founders persevered and started their own company, and history was made. Today, our products continue to build on the diversification and perseverance that was instilled by Oshkosh Corporation’s founders.

Our products are valued worldwide by a diverse set of stakeholders, from rental companies, concrete placement and refuse businesses, to defense forces, fire and emergency departments, and municipal and airport services. Our People First culture continues to transform the organization and empowers our team members to make a difference in the lives of our customers, in our communities and for the environment. Over the past 100 years, we have solidified the foundations that make us a sustainable company: high quality, superior performance, rugged reliability and long-term value.

What started as two men with an idea to improve off-road mobility, ended up changing the world and giving hundreds of thousands of customers the courage and confidence to go places they didn’t think possible.

100 YEARS STRONG
OUR COMPANY’S BEGINNING

Before 1917, Oshkosh Corporation’s founders, William Besserdich (left) and B.A. Mosling (right) had two ideas to improve off-road mobility. These two patents were rejected by more than 50 major names in the automotive industry. Instead of giving up, Mosling and Besserich persevered and started their own company. Shortly afterwards, Wisconsin Duplex Auto Company was formed in 1917.
“We’re proud and humbled that our Company truly makes a difference in people’s lives, building on a foundation that began 100 years ago.”

WILSON R. JONES
President and Chief Executive Officer

This report highlights the many ways that, after 100 years, Oshkosh is only getting stronger. For even more information about the Company’s 100-Year Anniversary, please visit: oshkosh100.oshkoshcorp.com
MATERIALITY ASSESSMENT

Ensuring that our sustainability efforts are relevant to our stakeholders and our business is important to Oshkosh Corporation. In order to further focus our sustainability efforts on the right topics, Oshkosh completed a detailed materiality assessment in early 2016 and conducted a materiality refresh in early 2018. Oshkosh defines “material sustainability issues” as issues that are important to our stakeholders and the success of our business, and where we have a potentially significant impact on the environment, society and the economy.

The list of material issues developed in 2016 used publicly available sources to develop a comprehensive list of approximately 50 potentially material sustainability issues. The Oshkosh Sustainability Council, which is described in more detail on page 35, reviewed these issues and consolidated them into a more focused list of 25 topics. Those 25 were then evaluated on their relative importance to the Company and our stakeholders by surveying two groups: Oshkosh Corporation senior leadership and Oshkosh Corporation team members who routinely interact with critical stakeholders, such as customers, suppliers and prospective team members around the globe, acted as surrogates for these groups.

For this report, we conducted web research and peer benchmarking, and facilitated discussion with a cross-functional internal management team to refresh the 25 previously identified issues. This most recent assessment involved desktop research of sustainability reporting frameworks such as GRI, SASB, DJSI and ISS, and peer benchmarking, to identify areas of development or transformation among the relevant sustainability issues and determine that impact on our focus. After conducting this refresh, we found that the results of our previous materiality assessment were still valid for this report, with a few small changes in wording of our top issues.

While all of these issues are important to the Company, the topics at the upper right of the chart below represent the issues that were commonly viewed as most important for both our business and our stakeholders. Some of the most material issues for the Company were identified as team member safety and health, safety and reliability of products, and ethical business conduct, all of which are covered in detail throughout this report. We believe that we have provided the readers of this report with insight into how Oshkosh Corporation is addressing each of the identified material issues.
After 100 years of service, we have a wide and varied family of stakeholders. At Oshkosh, we take their interest in our business and our success seriously. Our ability to make a difference for all of our stakeholders including customers, current and prospective team members, suppliers, investors and members of the communities where we live and work is dependent on our commitment to engage and understand their perspectives. Open dialogue with our customers allows us to gain insight on where we can improve, and listening to our team members and community members helps us determine where to strengthen our approach to People First. It is important to us that this dialogue grow to ensure Oshkosh Corporation’s sustainable future, and we will continue to expand this engagement in the future.

The United Nations Sustainable Development Goals (SDGs) provide an ambitious framework for achieving global sustainable growth. Our approach to business operations and product design incorporates sustainability considerations every step of the way. Oshkosh prioritizes work that makes a difference and contributes to a more sustainable future. The table below highlights the SDGs that align particularly with the work that we do around the world.

<table>
<thead>
<tr>
<th>SDG</th>
<th>OSHKOSH INITIATIVES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ZERO HUNGER (SDG2)</strong></td>
<td>Oshkosh Corporation’s People First culture inherently supports the UN SDGs on a local scale through our community and team member engagement efforts. Our philanthropic efforts have direct impacts on ending hunger in the communities where we operate, aligning with the UN’s larger goal to end hunger and achieve food security everywhere.</td>
</tr>
<tr>
<td><strong>GOOD HEALTH AND WELL-BEING (SDG3)</strong></td>
<td>Our focus on team member health and well-being goes beyond the always essential workplace safety. In addition to ensuring team members have access to health benefits, Oshkosh Corporation offers programs and educational opportunities for team members that encourage healthy lifestyles and promote well-being. We develop our team members with benefits to support educational growth, and contribute to a well-rounded education in our own communities by engaging local students in STEM programs. Another priority is to provide opportunities for women to thrive at Oshkosh. Oshkosh Women’s Network supports our team members, so that women have every opportunity to succeed.</td>
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<tr>
<td><strong>QUALITY EDUCATION (SDG4)</strong></td>
<td></td>
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<td><strong>GENDER EQUALITY (SDG5)</strong></td>
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<td><strong>DECENT WORK AND ECONOMIC GROWTH (SDG8)</strong></td>
<td>Oshkosh Corporation understands that reaching 100 years would not be possible without our people, and we want to strengthen them in return. Oshkosh provides proper compensation to all of our team members, and stimulates opportunity for economic growth in the communities in which we work. The nature of our business is to develop innovative and reliable products that provide solutions for our customers who are building the world’s infrastructure. We pass on every safety and efficiency gain we make through the work our customers do. We are honored our work supports the UN’s goal to build resilient infrastructure, promote sustainable industrialization and foster innovation.</td>
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<tr>
<td><strong>INDUSTRY, INNOVATION AND INFRASTRUCTURE (SDG9)</strong></td>
<td></td>
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<tr>
<td><strong>RESPONSIBLE CONSUMPTION AND PRODUCTION (SDG12)</strong></td>
<td>Oshkosh Corporation strives to integrate responsible consumption and production practices into each of our functions. Our equipment reuse program promotes resource efficiency and product lifecycle responsibility. Our team members are active in finding ways to reduce waste and energy usage throughout our operations.</td>
</tr>
</tbody>
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BUILDING STRENGTH IN:

ENGAGING OUR PEOPLE AND OUR COMMUNITIES

STRENGTHENING PEOPLE FIRST

We continue to strengthen a People First culture across the globe, and our performance in FY2017 proves that this culture is growing stronger. Our People First culture means that our team members and our communities continue to be at the forefront of what we do at our Company. The 15,000 team members that make up the Oshkosh family around the world are what our success depends on. Through a commitment to honesty, integrity, accountability, respect and citizenship the Oshkosh family can continue to delight our customers.

TEAM MEMBER ENGAGEMENT

At Oshkosh Corporation, we are always striving for continuous improvement. Ensuring our team members understand their valued part in our business success, today and in the future, is a top priority. In FY2017, we conducted a team member engagement survey to identify areas where we excel and areas for improvement. The results of this survey showed significant improvements across all areas of focus. We take team member engagement seriously, and dedicate cross-functional teams across the enterprise to focus on high-level survey data, discuss the results and deploy engagement activities that reflect the needs of team members.

FY2017 HIGHLIGHTS

7,400 HOURS
TEAM MEMBERS VOLUNTEERED IN THEIR COMMUNITIES

DONATED
$2.8 M TO CHARITABLE ORGANIZATIONS

NAMED AS ONE OF AMERICA’S BEST EMPLOYERS BY FORBES

2017 AWARD

Oshkosh Corporation was recognized as one of the Best Places to Work as a part of the Glassdoor Employees’ Choice Awards. The Employees’ Choice Awards program relies solely on the input of team members who elect to provide feedback on their jobs, work environments and companies via Glassdoor. Oshkosh Corporation’s reviews on Glassdoor specifically call out the company’s flexible work schedules, professional development opportunities, strong benefits and People First culture.
In October 2017, 1,000 team members and community members helped package more than 202,000 pounds of food to help those in need in 18 Northeast Wisconsin counties for one year at our Feed the Body, Feed the Soul packing event. Read more about Feed the Body, Feed the Soul on page 18.
DIVERSITY AND INCLUSION

Fostering a People First culture means we must ensure that our team members always feel included and respected. A diverse workforce is key to driving innovation and team member success. To effectively manage a diverse team and maintain an inclusive work environment, it is important that all team members have access to development opportunities, performance feedback and are assessed and rewarded based on potential and performance. To support our existing team members, we established two new employee resource groups for our Young Professional and Veteran team members, and expanded the Oshkosh Women’s Network (OWN). In FY2017, Oshkosh Corporation furthered our commitment to developing a strong and diverse team by creating a new position within our Talent Management team focused on military recruitment. We will continue expanding our outreach and recruitment strategy to increase our workforce diversity.

“”I truly have pride in the London products and those that we serve; knowing that our quality mixers enable customers to safely and efficiently complete their jobs. The common thread in Oshkosh products is having confidence that the product is making a positive difference in the lives of many people.”

MIKE BINNS
Controller, London Machinery, Inc.

“I am proud to be a member of Oshkosh Defense as our work has meaning beyond selling trucks, parts and services. Each and every team member’s contributions make a difference in the lives of the war fighter, their families and our country.”

JULIE BASEL
Director, Product Support Operations, Oshkosh Defense

38%

OF OSHKOSH CORPORATION
FULL-TIME AND INTERN TEAM MEMBERS ARE FROM DIVERSE BACKGROUNDS (ETHNICITY/RACE, GENDER, VETERAN STATUS AND DISABILITY)

Our volunteer-based Feed Forward program supports these engagement efforts. We plan to conduct additional surveys in the future to guide our improvement efforts.

In early 2017, we announced the winners of our fourth-annual Oshkosh Excellence Awards. This competition provides our team members globally a platform to share how they are making a positive difference at Oshkosh Corporation. We donated $127,000 to charitable organizations of the winning teams’ choice. Open to everyone at Oshkosh Corporation, we received an impressive 618 entries, representing 2,540 team members in four categories: environmental responsibility; delighting our customers; human development; and innovative excellence. We have received over 2,500 submissions since the program’s inception. An example of a 2017 winning project is highlighted later in this report.
Empowering a talented and engaged workforce is key to our success. We know that developing and retaining our team members is just as important as recruiting the right people for our team. In addition to devoting resources to ensure we have a diverse workforce, in FY2017 we launched a Talent Acquisition Center of Excellence that supports the North American business with the goals of standardizing processes, dedicating recruiting for functional areas that allow for closer relationships and deeper knowledge of talent, and increasing our ability to share talent across the enterprise. We are strengthening and increasing our manufacturing jobs pipeline as well, working with high schools to create intern programs and school-to-work programs for our skilled trades and operations positions.

We engage directly with local high schools and leading technical colleges and universities through our campus relations program to find highly motivated and qualified students to join our Company. The mission of the Oshkosh Corporation internship program is to attract, develop and grow the most talented collegiate students into Oshkosh’s future leaders. The program has been built on three foundational principles:

- Real-world work experience
- Professional development and exposure to leadership throughout the organization
- Social activities and events that help build relationships with fellow interns and coworkers

OSHKOSH WOMEN’S NETWORK

Oshkosh Women’s Network (OWN) was started by a small group of team members identifying an opportunity to support the development of women within the organization and the community. OWN has several committees with opportunities for women to serve and gain experience in specific areas like marketing, branding and communication that they may not get in their day-to-day jobs. OWN engages its members through events such as Leadership Insight Series presentations, mingling sessions, community networking, mentoring activities and even paddle boarding. In FY2017, OWN had more than 2,500 touchpoints with team members at its various events throughout the year. One touchpoint includes the monthly Leadership Insight Series where various leaders around the company host webinars providing their story and advice for growth for female and male team members.

ENGAGEMENT THROUGH TRAINING AND CAREER DEVELOPMENT OPPORTUNITIES

- 94,716 TOTAL LEARNING HOURS DOCUMENTED
- 567 SCHEDULED COURSES FOR FY2017

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SPOTLIGHT

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SPOTLIGHT

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We offer promising candidates the opportunity to participate in internship and cooperative education programs (co-ops) at many Oshkosh Corporation locations, in nearly all of our functional areas. During their time in the program, interns serve on teams and work on the same projects as our full-time team members. This structure allows interns to be a part of the action, learning from professionals in their field and applying the knowledge they have received from their education to real-life projects. In FY2017, we welcomed over 250 interns and co-ops from 56 different universities throughout the United States, as well as 31 international interns in Belgium, France, Germany, the Netherlands, Poland and Sweden.

When our team members join the Oshkosh team, we work to ensure they excel. We provide our team members with the right tools to develop and progress in their careers. Through “Your Oshkosh University” we engage and develop our new and long-time team members. “Your Oshkosh University” provides a comprehensive offering of educational, exposure and training programs that reached nearly 14,000 team members in FY2017.

We take pride in the number of team members that have spent their entire careers at Oshkosh Corporation. Strong retention is one of the things that sets our Company apart. In FY2017, we maintained a relatively low turnover rate of 8.7 percent, and we are honored that Oshkosh team members choose to nurture their talents with us. One of the additional development initiatives launched in FY2017 was the new People First competencies that are being incorporated into all of the talent management processes, including recruitment, performance reviews, succession planning and development programs.

ENGAGING YOUTH IN STEM

Pierce works closely with local universities to provide students with opportunities for hands-on technology experience. In FY2017, the University of Wisconsin Oshkosh Engineering Club toured the Pierce Assembly plant as part of their club curriculum. The students learned about the facility and its processes and what roles engineers have at the plant. These students saw different stages of the build process and how our trucks are assembled and then were allowed to inspect a completely built truck on the floor and ask questions. Pierce also teamed up with a local organization, A Bright Way, and Fox Valley Technical College’s Public Safety Training Center to teach students about the airport firefighting business. Groups of students enrolled in the aviation summer camp visited the public safety training center where they toured the facility, rode in Oshkosh Airport products and watched a demonstration on how the ARFF trucks put out aircraft fires.
STEM ENGAGEMENT

Another way Oshkosh Corporation team members around the world get involved in their communities is through our programs to engage local youth in STEM-related activities. Our STEM Engagement Team was launched three years ago to formally organize various activities that were already underway at the grassroots level by our team members. In FY2017, the STEM Engagement Team launched teams at each of our four segments and developed consistent materials that empower all team members to engage in STEM events in their own neighborhoods, schools and communities.

Our STEM efforts focus on working with children ranging from kindergarten to high school and up through university students. In addition to educating our communities about the potential opportunities within a STEM career, we are also intent on building a talent pipeline for future careers with Oshkosh Corporation.

We launched our youth apprenticeship program for engineers to supplement our STEM Engagement Program in FY2017. Apprentices are typically high school seniors that gain firsthand experience and industry knowledge with projects that cover component design, modeling and simulation, testing and material lab exposure, all within a schedule that accommodates the individual students’ needs. The apprenticeship program has provided opportunities traditionally only available via college internships to students earlier in their development journey.

SPOTLIGHT

GLOBAL STEM INITIATIVES

Oshkosh partnered with Wave Robotics to take seven students and two adults to participate in a workshop and competition hosted by the China Urban Youth Robotics Alliance, whose goal is to expand the number of FIRST Robotics teams in China. Wave, along with 11 other American teams and five teams from other countries (Canada, Mexico, Brazil, Australia and Turkey) participated in three days of workshops to help rookie Chinese teams build a competition-ready robot. Oshkosh’s participants and their international team members then competed with almost 30 existing Chinese teams in a full-scale competition.

IN FY2017, WE WELCOMED OVER

GAINING EXPERIENCE AS PART OF THE OSHKOSH INTERNSHIP PROGRAM

“...”

CASSIE YUSTUS
Environmental Engineer, Oshkosh Defense

250 INTERNS AND CO-OPS FROM 56 DIFFERENT UNIVERSITIES THROUGHOUT THE UNITED STATES, AS WELL AS 31 INTERNATIONAL INTERNS IN BELGIUM, FRANCE, GERMANY, THE NETHERLANDS, POLAND AND SWEDEN.
HEALTH AND WELLNESS

Oshkosh Corporation cares about the health and well-being of our team members and their families. We are committed to offering resources to promote leading a healthy lifestyle through supportive environments, wellness education and activities that encourage a positive, healthy lifestyle. Oshkosh Corporation offers comprehensive health benefits to our team members and their spouses, which include incentives to participate in onsite health screenings, online wellness assessments and other well-being activities.

Our well-being program encourages team members to actively participate in wellness opportunities like presentations on sleep and mindfulness, digital health programs, tobacco cessation coaching, fitness events and weight management. We seek opportunities to link our health and wellness initiatives with community initiatives, like blood drives and community fitness events that support nonprofit organizations. Additionally, Oshkosh offers programs to educate our team members on financial well-being.

SUSTAINABILITY AND WELLNESS EXPO

In April 2017, we held our fifth-annual Sustainability and Wellness Expo in Oshkosh, Wisconsin, with 350 attendees. The event offered tips on how to incorporate sustainability and wellness into our team members’ lives, provided healthy lunches and included nutrition presentations, yoga demonstrations and massages.

GET FIT CHALLENGE

In summer 2017, Oshkosh held a “Get Fit on Route 66 Challenge” for our team members. Over the course of eight weeks, 785 participants on 38 teams challenged themselves individually or in a group to exercise a distance of 2,448 miles—the length of Route 66—or the equivalent of 1,224 minutes of activity.
COMMUNITY ENGAGEMENT

One of the areas where our People First presence is continually getting stronger is in our communities. We aim to give back in every location where we do business and make a positive difference for our communities. We take a local approach to our community initiatives: we identify organizations near our locations that can make the largest impact in our local communities. This is where we target our monetary support and volunteer time. Our Company supports our team members taking time off from work to volunteer. To support their efforts, we have instituted a program where they can spend a full eight-hour paid workday each year for volunteer activities.

To celebrate 100 years of making an impact on our communities, we hosted a Community Parade and Open House in our hometown of Oshkosh, Wisconsin, in July 2017. The Parade showcased more than 60 historical and modern vehicles, including the Company’s very first vehicle, Old Betsy, built in 1917, and served as a literal timeline of a century of Oshkosh products. Thanks to supplier partners of Oshkosh Corporation, $90,000 was donated to the Boys & Girls Club of the Fox Valley, and an additional $90,000 was donated to the Boys & Girls Club of Oshkosh. Team members and community friends who visited the 100 Year Anniversary Open House helped donate more than $5,000 and 1,700 pounds of food, which equated to 15,000 meals to the Oshkosh Area Food Coalition. The Boy Scouts of America Bay-Lakes Council served food at the Open House and the Company helped them raise more than $13,000.

OSHKOSH AIRPORT PRODUCTS SUPPORTING HABITAT FOR HUMANITY

Oshkosh Corporation sponsors Habitat for Humanity projects in the communities where we work. In Appleton, Wisconsin, a parcel of land previously occupied by Pierce now belongs to Habitat for Humanity, which is working to revitalize the area and develop a new neighborhood. Prior to Habitat beginning construction Oshkosh demolished the existing facility and brought the entire block back to a standard suitable for development. Then, more than 20 team members from Oshkosh Airport Products volunteered their time over several months to help construct the first Habitat for Humanity home on the parcel.
Oshkosh was humbled by the generosity of our team members and the support we received from our communities during our 100th Anniversary celebration. We knew we could strengthen our overall impact with additional engaging events, such as our Feed the Body, Feed the Soul program. In August 2017, the Feed the Body, Feed the Soul event featured The Temptations, Cat Power, The Blind Boys of Alabama and local musician Cory Chisel for a benefit concert: three days of amazing musical talent, where each ticket sold helped to feed those in need in Northeastern Wisconsin. Our team members, along with The Refuge of the Arts and Feeding America, came together to pack the 202,000 pounds of rice purchased from the funds collected as a result of the concerts and from the 900 community members that came together for the shows.

“Our Oshkosh Foundation helps support basic needs, youth mentoring, economic self-sufficiency and industry-related charities. We are excited to continue to share the great work of our team members giving their time and talent, and the work of the Foundation in making a difference in our communities centered around these four priorities.”

Jodie Larsen
Vice President of Community Engagement

GOOD TO GIVE BACK WEEK 2017—BY THE NUMBERS

Our Access segment held a week-long community service event in July 2017, with each participant receiving an extra four hours of paid volunteering time. Over this week, we had a tremendous impact:

- **17 COUNTRIES**
- **1,500 TEAM MEMBERS**
- **2,100 HOURS VOLUNTEER TIME**
- **$14K RAISED**
- **86 EVENTS WORLDWIDE**
- **56 NONPROFIT PARTNERS**
- **775 BOOKS DONATED**
- **1,210 POUNDS OF CLOTHING, BLANKETS AND NON-PERISHABLE GOODS DONATED**
- **80 MEALS PROVIDED**
- **70 UNITS OF BLOOD DONATED**
- **100 CARE KITS PROVIDED TO THE HOMELESS**
COTTON BALL IN AUSTRALIA

JLG team members in Australia supported the 2017 Cotton Ball, a fundraiser to support programs benefiting those suffering from epidermolysis bullosa, a painful rare skin disorder. JLG donated a scissor lift for auction, which raised more than $30,000.

FIRE PREVENTION EDUCATION IN CHINA

Oshkosh aims to educate and engage youth across the globe. In Beijing, China, we focused on the essential topic of fire safety. Oshkosh invited 30 students and three teachers from Zhong Shui Dong Primary School to the Oshkosh booth at the China Fire Show to educate them about techniques for fire prevention and how to protect themselves in a fire emergency.

During the Frontline Sock-It-To-Em event, team members collect socks and T-shirts for the homeless community.
100 YEARS STRONG & GETTING STRONGER FY2017 Sustainability Report

100 YEARS: PRODUCTS OF THE PAST, INNOVATING THE FUTURE

The past 100 years have been a journey in innovation for our products as they have become more efficient and sustainable over time. We are always listening to our customers and incorporating their feedback into our product development processes to delight our customers with safe and high-quality products and services.

2017 marked 100 years strong for the Oshkosh Corporation family. In addition to this exciting milestone, our concrete batch plant manufacturer, CON-E-CO, celebrated its 60th anniversary in 2017. Jerr-Dan celebrated 45 years of serving the towing industry and JLG celebrated 20 years of hybrid technology for its market-leading access equipment products.

Developing safe and high-quality products has been our mission for 100 years. Oshkosh Corporation products are used in applications where high quality, superior performance, rugged reliability and long-term value are of utmost importance. We begin development with People First in mind, and we take seriously our responsibility to develop products that work safely and efficiently each time they are used.

BUILDING STRENGTH IN:
DEVELOPING INNOVATIVE PRODUCTS

FY2017 HIGHLIGHTS
SECURED
32 NEW PATENTS FOR OUR PRODUCTS

INTRODUCED
LOW-EMISSION PRODUCTS
SUCH AS THE STRIKER 8 X 8 AND JLG HYBRID H800AJ ARTICULATING BOOM LIFT

RECEIVED 650 SUBMISSIONS TO OUR FIRST-EVER IDEATION CHALLENGE

Offering the same performance as a diesel, with better fuel economy, the H800AJ is built on 20 years of experience in hybrid technology.
RESEARCH AND DEVELOPMENT

A strong commitment to research and development (R&D) is one of the many differentiators for Oshkosh Corporation. We have spent a century developing safe products of the highest quality for our customers. We foster a culture of R&D focused beyond what is new to what is best. At our Company, approximately 1,200 engineers and technicians at seven R&D facilities around the world dedicate their time and knowledge to improving existing product lines and developing and testing new vehicles, vehicle bodies and components. With core competencies including material processing expertise, design to cost, data analytics and modeling simulation, when our product development groups introduce new products, they make no sacrifices in terms of strength, performance or safety. Each configuration takes full advantage of the optimized design, weight savings and increased efficiencies we have been able to achieve.

We invest millions of dollars to foster the continual improvement of our products. Investing in R&D is imperative for our Company to continue to develop innovative products that meet the needs of our customers. For FY2017, the Company incurred R&D expenditures of $98 million, portions of which were recoverable from customers, principally the U.S. government.

One of the ways in which we measure our R&D success is by the number of patents to which our team members contribute. In FY2017, Oshkosh held 1,135 active domestic and international patents for a wide variety of products and technologies, 32 of which were obtained during the year. We also prepare multiyear new product development plans for each of our markets and measure progress against those plans monthly.

OSTHKSOSH CORPORATION’S JOINT LIGHT TACTICAL VEHICLE (JLTV) IS THE COOLEST THING MADE IN WISCONSIN

The Coolest Thing Made in Wisconsin contest is a program run by Wisconsin Manufacturers & Commerce to showcase the wide variety of products that are manufactured in Wisconsin. Nearly 200,000 votes determined the winner in the statewide contest, and Oshkosh’s JLTV was honored due to its reliability and top-quality manufacturing. Based on decades of tactical wheeled vehicle engineering and manufacturing experience, only the Oshkosh JLTV delivers next-generation performance to protect military personnel.

100 YEARS STRONG

2015: A 10-year journey, the Joint Light Tactical Vehicle (JLTV) contract was awarded to Oshkosh.

R&D SPENDING (MILLION USD)

Note: Higher spending in FY2014 and FY2015 was generally due to product design costs associated with Tier IV engine emissions requirements in the Company’s Access Equipment segment and JLTV development costs in the Defense segment.

Watch the Coolest Thing Made in Wisconsin video: youtu.be/hmZFYxIBrY
IDEATION CHALLENGE

In FY2017, Oshkosh Corporation introduced an Ideation Challenge, open to all team members in our global new product development group, which encourages them to have a bigger role in the future of our business. The challenge encouraged team members to think outside the box and submit ideas, big and small, about new products or technologies that Oshkosh Corporation should consider. More than 650 submissions were put forth, and the ideas were judged by senior leadership, including our Chief Technology Officer. “The Ideation event was a great opportunity to interact with innovators and leadership in engineering from across all of the Oshkosh Corporation segments.” Derek Wente, Senior Design Engineer, McNeilus.

SPOTLIGHT

NEW TECHNOLOGY AT PIERCE

First launched in 2015, Pierce continues to expand its lineup of Pierce Ascendant heavy-duty aerial apparatus, the most popular new aerial apparatus in the company’s history. The patent award around the Ascendant represents a collaborative effort, including teams from Pierce and Oshkosh Corporation, and also represents thousands of engineering and R&D hours, assuring Pierce customers that they are investing in state-of-the-art equipment that helps them perform at the highest level.

ROBERT MESSINA
Senior Vice President, Chief Technology Officer

"We produced our first off-road vehicle in 1917 and since that time, product innovation has been cemented in our Foundation. Today, our courageous and confident team continues to innovate to best serve our customers and make a difference in people’s lives. Our team’s relentless can-do attitude is simply amazing and I’m proud to be part of it."

SPOTLIGHT

100 YEARS STRONG

1957: CON-E-CO becomes part of the Oshkosh Corporation family. In 2017, we celebrated CON-E-CO’s 60th anniversary.
SUSTAINABLE PRODUCTS

Oshkosh is 100 years strong, and we understand that in order to sustain our company for the next 100 years, we need to focus on not only our people and products, but their global impacts. Through our consistent customer engagement, we continue to hear a desire for more sustainable products and services. At Oshkosh, we take the voice of our customers to heart: listening to what we can do better allows us to more effectively target innovations to meet our customers’ needs.

We continue to grow the number of products with a positive sustainability impact in our portfolio. A recent partnership with Scania highlights one of the newest products with sustainable attributes. Oshkosh Airport Products and Scania collaborated to develop the new Striker 8 X 8, the most powerful ARFF vehicle in the Company’s history. The Striker includes a matching pair of Scania rear-mounted low-emission engines to deliver up to 1,540 horsepower for faster acceleration. Oshkosh is proud to develop such a powerful product with a positive impact.

McNeilus has been an industry leader in sustainable products, such as our Meridian Front Loader, by developing more sustainable compressed natural gas systems and services for many years. The company’s comprehensive customer support network provides unsurpassed service in this area.

JLG is also continually innovating to provide customers with an increased number of sustainable products. In 1997, JLG received its first patent for a hybrid product. We have continued to develop a broad line of hybrid models that reduce emissions and noise, and minimize fuel consumption, without sacrificing power or performance. The introduction of JLG’s latest hybrid model, the H800AJ, leverages the field-proven design of its standard 800AJ articulating boom. The most significant difference in this hybrid model is defined by the power package and batteries; the JLG H800AJ articulating boom lift uses parallel hybrid technology, boasting a powerful electric motor and generator and a fuel-efficient engine. Together, the motor and generator and engine combination provide diesel-like performance. The machine can also run exclusively in electric mode through its battery pack located in the counterweight. These batteries are maintenance free and charge on demand by the machine’s generator during operation, resulting in reduced noise and zero emissions, making the machine ideal for work in city green and low-emissions zones.

SPOTLIGHT

SUSTAINABLE INNOVATIONS AT McNEILUS

In FY2017, McNeilus upgraded its Zero-Radius Side Loader to boost service life, efficiency and appearance. Improvements included a stronger arm structure to increase durability and reliability over the life of the truck and a redesigned hopper wall, using a single sheet of abrasion-resistant steel, resulting in increased thickness to enhance service life and durability, as well as a reduction in overall weight.

For its concrete-mixing vehicles, McNeilus launched FLEX Controls, one of the most advanced control systems in the industry. The system consolidates complete mixer monitoring onto one screen, allowing users to have better control and less variability.
PRODUCT SAFETY AND RELIABILITY

Oshkosh Corporation takes safety into consideration at every phase of product design and construction. We engage with our customers for continuous feedback on product performance, monitor industry developments and track the performance of our products in the field to strengthen the solutions we provide our customers. Product safety is cross-functional at Oshkosh, and we engage team members from our engineering, manufacturing, quality, customer support and marketing teams, as well as trained product safety and reliability professionals.

Quality at Oshkosh is a value that has remained core to our Company for a century. Just as with safety, quality is built into every step of our processes, from R&D and design through production and finally, the use of our products. No two of our customers are alike, and we thrive on developing the solutions to help our customers face their unique challenges. Our customers operate in complex work environments. Trust in our machinery is imperative to them, and we take that seriously. We offer our customers a variety of training opportunities across our business segments, and then we participate in customer site visits, industry meetings and workplace safety meetings with our customers to ensure we fully understand their challenges.

We take seriously our responsibility to provide safe and high-quality products to our military so they can protect and serve our country and communities. Oshkosh Defense has delivered more than 36,200 Family of Medium Tactical Vehicles (FMTV) trucks and trailers to our armed forces through the end of FY2017, and is working toward strengthening this relationship. Oshkosh Corporation submitted a proposal in May 2017 to supply additional FMTV A2s to support the U.S. Army’s need for vehicles with increased payload and improved survivability, ride quality and mobility, and was awarded the contract in February 2018. Oshkosh Defense has innovated to achieve the advanced technology required of the FMTV A2s, developing a product with improved underbody protection, ride quality, engine power, electronics, diagnostics and safety enhancements. These vehicles feature technology such as our TAK-4 independent suspension system and Command Zone integrated control and diagnostics system, offering our troops the reliability, safety, operational readiness and performance characteristics they need. Soldiers rely on products like the Oshkosh FMTV for both combat and relief missions to safely transport our service members and to positively impact the lives of our citizens and their communities, whenever and wherever they are needed. It is our mission to support our troops through our safe and reliable products.

FY2017 AWARDS

The Solid Waste Association of North America (SWANA) named McNeilus’ SSV10 vision and fleet management system as its best safety innovation in the collection and transfer division in 2017.

JLG Crawler Boom was named Product of the Year by Electrical Construction & Maintenance magazine.

EquipmentWatch’s Highest Retained Value Award is the industry’s only award based on residual values of heavy equipment. Top honors in each category are given to the model or series projected to retain the highest percentage of its original value after five years. JLG’s articulating boom lift and SkyTrak’s telehandler were both winners.
BUILDING STRENGTH IN:

OPERATING SUSTAINABLY

STRENGTHENING OUR OPERATIONS

For us, growing stronger means operating sustainably by keeping our people safe, reducing energy usage and air emissions, and keeping waste out of landfills whenever possible. A strong focus on sustainability considerations at our operating locations will position us well now and in the future.

Through our corporate-wide Safety Management System, Environmental Protection Policy and Energy Management Policy, we meet or exceed applicable safety and environmental laws and regulations, and we encourage responsible and sustainable practices. To push us further, we set annual goals in key impact areas and track our continuous improvement. Improving the sustainability of our operations helps us continue to make a difference for our people, the communities near our facilities and the planet.

“Sustainable operations are linked to business success because by being socially, economically and environmentally conscious, our operations leave a powerful footprint of care, responsibility and transparency, consequently growing trust and leading us to success.”

RAFAELA STEFFEN
Legal Counsel, JLG EMEA

FY2017 HIGHLIGHTS

REDUCED SAFETY INCIDENT RATE BY

10%
OVER PAST FOUR YEARS

REDUCED WASTE TO LANDFILL NORMALIZED BY REVENUE

64%
SINCE FY2012

EXPANDED OUR REUSABLE SHIPPING CONTAINER PROGRAM IN FY2017 TO

130 SUPPLIERS AND

800,000 CONTAINERS
WORKPLACE SAFETY

Keeping our team members safe is a long-standing priority for Oshkosh Corporation and is ingrained in our culture. Across the Company, we have a consistent approach to maintaining a safe work environment through our robust Safety Management System (SMS). The SMS provides milestones for us to track our performance. Our ultimate goal is to achieve a world-class health and safety program, measured by achieving OSHA’s Voluntary Protection Program (VPP) Star level and/or OHSAS 18001 certification.

The Oshkosh SMS uses a tiered approach to measuring successful implementation and performance. The SMS outlines five distinct levels of a safety program, each with specific measurable criteria. Level 4 of our SMS necessitates an in-depth process to ensure safety excellence at a facility.

Safety at Oshkosh Corporation goes well beyond compliance with regulations—we put people first and ensure the safety of our team members above all else. Starting in FY2016 and continuing in FY2017, seven additional applications were sent to OSHA to be considered for participation in the Voluntary Protection Program. These facilities have progressed through the Oshkosh Safety Management System and are awaiting external validation.

Our team members are a key component in driving continuous safety improvement at our locations. Through active team member engagement and management commitment to safety, team members are able to participate in identifying safety issues and implementing solutions to improve their work areas.

Our recordable rate and lost-time rate continue to be well below the industry average. We also have not experienced any fatal incidents over the past four years. To address the slight increase in incident rate in 2017, our Safety and Operations teams have implemented strategies to ensure that new team members receive necessary safety training and mentorship in their first several months at Oshkosh. Additionally, we continue to place a strong emphasis on ergonomics, focusing on reducing manual material handling and improving part storage along production lines.

OSHKOSH’S INCIDENT RATE IS HALFWAY THE INDUSTRY AVERAGE.

<table>
<thead>
<tr>
<th>Year</th>
<th>Recordable Incident Rate</th>
<th>Lost-Time Incident Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>3.2</td>
<td>0.8</td>
</tr>
<tr>
<td>2015</td>
<td>2.2</td>
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<tr>
<td>2016</td>
<td>2.5</td>
<td>0.5</td>
</tr>
<tr>
<td>2017</td>
<td>2.9</td>
<td>0.5</td>
</tr>
</tbody>
</table>

OSHKOSH CORPORATION FACILITIES WITH SAFETY AND ENVIRONMENTAL CERTIFICATION

| Level 4 SMS | Medias, Romania
| Tianjin, China
| London, Canada
| Riceville, Iowa
| Bedford, Pennsylvania
| Shippensburg, Pennsylvania

ISO 14001 EMS CERTIFICATION

Medias, Romania

FY2017 AWARD

Oshkosh Defense received the Corporate Safety Award from the Wisconsin Council of Safety in April 2017 for our team members’ efforts in achieving an exemplary safety record and excellence in safety and health.

SPOTLIGHT

SAFETY MILESTONES AT LONDON MACHINERY

London Machinery reached three years without a recordable or lost-time injury in 2017, and also achieved recertification to the OHSAS 18001 safety management system requirements.
ENVIRONMENTAL STEWARDSHIP

The Oshkosh Environmental Protection Policy outlines our commitments to reduce wastes and emissions, minimize adverse environmental impacts and promote resource conservation throughout the Company. This policy is taken to heart in all our business operations and is endorsed by senior leadership. In FY2017, Oshkosh Corporation did not receive any fines or penalties from regulatory agencies due to environmental compliance issues.

Several of our facilities are implementing a formal environmental management system (EMS) to help guide our environmental stewardship efforts. These systems are modeled on and align with the internationally recognized ISO 14001 standard. Our Medias, Romania, facility has received external ISO 14001 certification for its EMS.

Oshkosh Corporation promotes efficient use of materials and resources in our buildings, vehicles and processes, including electricity, fuel, water and raw materials, through cost-effective conservation and energy management programs. As determined by our materiality assessment, we found that the environmental metrics most critical to the sustainability of our operations are the amount of solid waste landfilled and the amount of energy used. We track and advance our progress through the achievement of Company-wide goals in these areas.

OSHKOSH ACHIEVES “GREEN MASTER” RECOGNITION

The Wisconsin Sustainable Business Council’s Green Masters Program seeks to recognize sustainable actions by businesses from across the state. The program defines sustainability through nine key areas and participants need to have taken at least one action in each of the areas, and ranks the efforts of all participating organizations—the top 20 percent are recognized as “Green Masters.” Oshkosh Corporation is proud to be recognized as a Green Master for the third straight year for strengthening our sustainability efforts in our Wisconsin operations.
WASTE REDUCTION

Wherever practical, we work to minimize waste and explore options to reuse and recycle waste generated through our operations, as stated in our Environmental Protection Policy. We have established a goal of 5 percent year-over-year reduction of non-hazardous waste to landfill on a revenue-normalized basis. Waste reduction goals are embraced as a key discussion topic during team member engagement events, such as America Recycles Day celebrations. Dedicated team members on Green Teams at many of our locations motivate their teammates to identify facility-specific initiatives around waste reduction and recycling, which include programs to reduce, reuse or recycle business wastes, production wastes, packaging wastes and chemical wastes.

As an example, in FY2017, Oshkosh Defense began to recycle windshields from vehicles that had reached the end of their useful life. Through the identification of a third party that recycles the windshield material, approximately 86,000 pounds of windshields per year are now recycled, reducing our waste to landfill.

Some of our facilities generate hazardous wastes, primarily due to paints and solvents used in the manufacturing of our products. We strive to reduce the amount of hazardous materials we use and to substitute non-hazardous alternatives where it is technically and economically feasible to do so, while still meeting our customers’ requirements. We manage hazardous wastes in a responsible manner and in compliance with applicable laws and regulations. Nearly 89 percent of the hazardous waste we generated in 2017 was recycled or used in fuel blending. Total hazardous waste generation increased in 2017 primarily due to additional production in our Defense segment.

One of our FY2017 Oshkosh Excellence Award first place winning projects was for Oshkosh Defense reducing operational waste to landfill.
ENERGY AND EMISSIONS

As a global manufacturer, we have a responsibility to our stakeholders to proactively and effectively manage our energy use and resulting emissions. Energy management is a key part of our Company’s environmental sustainability approach, guided by our Energy Management Policy. Our participation in the U.S. Department of Energy’s Better Plants Program—where companies agree to reduce their energy intensity by 25 percent over 10 years at their U.S. operations—demonstrates our commitment to energy conservation. Through the program, we established 2014 as our baseline year for energy reduction. Over the past four years, our normalized energy use at the 21 U.S. manufacturing facilities included in the Better Plants Program decreased 7.3 percent. We have expanded this Better Plants goal to include our international facilities as well for our corporate reduction goal.

SAVING ENERGY AND REDUCING EMISSIONS

Our team members are proactively finding ways to save energy at our facilities. Our Kewaunee Fabrications facility installed new mechanical controls on its oven in its Paint East location. These functions allow team members to turn the heat off when the doors open or when the oven is empty. This significantly reduces fuel costs, improves safety and reduces cooling needed for ambient air with the previous influx of heat into the room. An additional engineering control that saves fuel costs was incorporated by swapping out the two most frequently opened overhead doors for speed-shut doors by dramatically reducing the time the doors were open and saving over $760 per month in energy costs.

In August 2017, the U.S. EPA awarded the Oshkosh Corporation Data Center leadership at our Energy Star-certified location. Our team members can strategically target areas to reduce energy usage without impacting performance, reducing costs and the data center’s environmental impact.
ENGAGING TEAM MEMBERS IN ENERGY EFFICIENCY

At our facilities in Wisconsin, we hosted Lighting Fairs for our team members. LED lightbulbs were available for purchase at low prices, with a cost subsidy provided by Wisconsin Focus on Energy. At Oshkosh Defense, team members purchased 5,856 LED bulbs, which will save approximately 300,000 kWh of electricity and $39,000 in energy costs in our team members’ homes annually. Oshkosh is proud to extend our commitment to reducing environmental impacts outside the fence line of our operations.

WATER USE

We recognize that water is a crucial and finite resource that should be conserved wherever possible. For Oshkosh Corporation, water usage is not a material impact of our business. Most of our facilities obtain water from municipal water supplies and do not maintain their own potable water systems. Our operations are not water intensive; most of our facilities use water mainly for sanitary purposes. We have screened our facilities for water stress concerns; our Tianjin, China facility is the only Oshkosh facility that is located in a water-stressed area as defined by the World Resources Institute.

TOTAL WATER USAGE (GALLONS IN MILLIONS)

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<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
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<tr>
<td>WATER</td>
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<td>USAGE</td>
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<tr>
<td>(GALLONS IN MILLIONS)</td>
<td>108.0</td>
<td>96.8</td>
<td>95.5</td>
<td>125.6</td>
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TOTAL SCOPE 1 AND SCOPE 2 GHG EMISSIONS (METRIC TONS CO2E)

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<th>FY2014</th>
<th>FY2015</th>
<th>FY2016</th>
<th>FY2017</th>
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<tbody>
<tr>
<td>EMMISSIONS</td>
<td>172,350</td>
<td>163,531</td>
<td>136,099</td>
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VOC EMISSIONS (TONS)

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<tbody>
<tr>
<td>EMMISSIONS</td>
<td>625</td>
<td>715</td>
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SPOTLIGHT

Scope 1 and 2 greenhouse gas (GHG) emissions associated with Oshkosh Corporation activities in FY2017 totaled 150,998 metric tons of CO2e, which is 11 percent more than our FY2016 emissions, due to the addition of our Leon, Mexico, facility and increased production at Oshkosh Defense. Additionally, we had 11,639 metric tons of Scope 3 emissions resulting from employee business travel and providing compressed natural gas to our McNeilus customers.

Not only are we finding ways to reduce our energy usage and GHG emissions, our team members seek opportunities to reduce emissions of volatile organic compounds (VOC) from our operations. Our primary source of VOC emissions is from painting our vehicles. We continue to maintain a strong compliance record and operate well within our permit limits for VOCs and other air emissions. To meet stringent customer requirements for vehicles that will operate in harsh environments, we use paints that contain VOCs. When it is practical to do so, we use coating methods such as e-coating that produce lower levels of air emissions. Our total VOC emissions have increased over the past four years due to higher production volumes at all of our segments.

WATER USE

We recognize that water is a crucial and finite resource that should be conserved wherever possible. For Oshkosh Corporation, water usage is not a material impact of our business. Most of our facilities obtain water from municipal water supplies and do not maintain their own potable water systems. Our operations are not water intensive; most of our facilities use water mainly for sanitary purposes. We have screened our facilities for water stress concerns; our Tianjin, China facility is the only Oshkosh facility that is located in a water-stressed area as defined by the World Resources Institute.

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ENGAGING TEAM MEMBERS IN ENERGY EFFICIENCY

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REUSE OF EQUIPMENT

One significant sustainability impact Oshkosh Corporation makes is identifying opportunities to repurpose our vehicles and equipment. Reconditioning and remanufacturing our products saves raw materials and ensures the products are going toward best and highest use, while continuing to strengthen customer relationships. Our high standards of quality, safety and efficiency apply equally to these reconditioned vehicles and our brand-new products. Our remanufacturing processes typically include upgrading the vehicles and bodies to the most current design configuration of that vehicle model, including any additional safety and performance enhancements.

At Oshkosh Defense, we began working to recommission our family of heavy tactical vehicles for the U.S. Army in FY2017. We will bring the Army’s fleet of Heavy Expanded Mobility Tactical Trucks and Palletized Load Systems to the latest model configuration at the same condition as new production vehicles. The latest technology and safety upgrades are delivered along with a new warranty when the vehicles are delivered. This project includes the remanufacturing of 670 vehicles and the production of an additional 356 accompanying trailers.

“As the original equipment manufacturer, our recapitalization services offer significant cost savings by returning vintage vehicles to current operational readiness with the same performance and lifecycle cost advantages as a new vehicle.”

PATRICK WILLIAMS,
Oshkosh Defense Vice President & General Manager, Army & Marine Corps Programs

JLG TIRE EXCHANGE PROGRAM

In March 2017, JLG launched a new program to recycle its customers’ used tires and supply them with new, low-priced foam-filled tires made in part from recycled materials. The JLG Core Program makes use of the old tires’ steel rims and rubber, reusing the rims and grinding the rubber and foam to make a number of new products. JLG’s customers have been enthusiastic about the program, purchasing more than 100 tire assemblies in the first six months. Not only are these foam-filled, partially recycled tires an affordable option, they are more durable than traditional air-filled tires, require little to no maintenance, never go flat, and their production reduces waste and releases less greenhouse gas emissions than traditional tire manufacturing. The JLG Core Program gives JLG’s customers an easy way to recycle and replace tires once their use is over, diverting potential landfill waste.

100 YEARS STRONG

1996-2006: Oshkosh Corporation grew through acquisition. Starting in 1996, Pierce Manufacturing joined the Oshkosh Family. Over the next 10 years, several other industry leaders became part of the Oshkosh Family, ending with JLG Industries in 2006.
SUSTAINABLE SUPPLY CHAIN

Our commitment to providing high-quality and efficient products to our customers begins with receiving quality components and sub-systems from our network of suppliers. We expect all of our suppliers to adhere to our high standards of conduct, compliance and quality as outlined in our Supplier Code of Conduct. This ensures that our customers receive the highest-quality products that work safely and efficiently every time they are used.

The Oshkosh Corporation Global Procurement and Supply Chain (GPSC) team diligently works on initiatives to improve the environmental sustainability of our supply chain network. Key initiatives in FY2017 are highlighted below.

We also work with our suppliers to ensure responsible material sourcing and compliance with all relevant conflict minerals requirements.

SUPPLIER ENGAGEMENT

The GPSC Supplier Academy World Class Manufacturing Program involves three days of instruction with key Oshkosh Corporation suppliers and Oshkosh purchasing team members to understand performance criteria and continuous improvement methodologies and tools. During the academy, participants receive training on topics such as transportation management, packaging strategy, capacity management and sustainability. Following the presentations, participants immediately apply what they learn through a variety of exercises. To conclude each day, reflection time is encouraged where participants are able to discuss what they learned and how they can apply the lessons. At the conclusion of the academy, each supplier declares a post-academy project where they plan to implement what they learned to make a significant improvement.

REDUCING PACKAGING WASTE

The GPSC team has been implementing a reusable packaging program across our Company since FY2013. This reusable packaging strengthens logistics through improved trailer utilization, reduces waste and improves material handling efficiency. Through FY2017, 130 suppliers providing more than 14,000 parts are enrolled in the program. More than 800,000 reusable containers are used each year, leading to approximately $3.5 million in annual savings for our Company.

GREEN TRANSPORT

Our JLG Medias, Romania site works with our transport partners to identify ways to reduce the environmental footprint of our logistics network. In 2016 and 2017, we saved a total of 350 metric tons of carbon emissions by shipping our products with a combination of road transport, railway and short sea trips. In the United States, we continue to participate in the EPA SmartWay program, which helps companies measure and benchmark freight transportation efficiency. In the past year, 98 percent of the shipping miles in our logistics network in the United States were covered by transporters in the SmartWay program. This program resulted in our shipping reducing CO₂ emissions per ton-mile by 14 percent and reducing NOx emissions per ton-mile by 19 percent.

More information about the Oshkosh Supplier Network is available at osn.oshkoshcorp.com.
Conducting business with the highest standard of ethics and integrity is a core part of who we are at Oshkosh Corporation. This commitment is stronger than ever after 100 years, and it provides us with significant business value and differentiates us from our competitors. We are driven by our commitment to The Oshkosh Way, our Code of Ethics and Standards of Conduct, which serves as a road map to making the best ethical decisions. While we may be spread across the globe, dealing with complex challenges under different conditions, we can each rely on our core values to guide us: honesty, integrity, accountability, respect and citizenship. Together, they form the compass that has guided our Company since 1917. Our core values, along with our Continuous Improvement Management System (CIMS), drive us to improve relentlessly.

Our approach to corporate governance has evolved over 100 years, and we continue to strengthen the way in which we govern our company. We comply with all legal and regulatory requirements in the jurisdictions where we do business, and strive to go beyond compliance in our communities. Our integrated capabilities across the corporation, coupled with serving diverse end markets, provide us with unique opportunities to be successful and, in this way, we can best deliver quality, safe, efficient products that truly make a difference for our customers.

Wilson R. Jones serves as the leader of Oshkosh Corporation, in the roles of President and CEO. Our Board of Directors has 11 members, which includes two women and one minority member. The Board is led by an independent chairman, Craig Omtvedt; Mr. Jones is the only Board member who is not an independent director.

The Oshkosh Leadership Team, reporting to the Board of Directors, provides management leadership for our business strategies, which include our Continuous Improvement Management System (CIMS) and our MOVE strategy, that helps us make a positive difference in every aspect of our business, so we can better serve our customers, communities and shareholders. Our performance against our primary objectives, including sustainability, is reported to the Board of Directors on an annual basis. In 2017, we introduced a new tool for leadership engagement: the creation of the Lens of Leadership program focused on the future implementation of People First leadership practices.

Recognizing the importance and business value of sustainability considerations, we established a Sustainability Council in 2011 to more fully incorporate these ideas in our operational decision-making. The Council brings together representatives from our four business segments and key functional areas to foster cross-functional dialogue on sustainability topics. The Council meets regularly and provides guidance and oversight of the Company’s global sustainability efforts. Best practices are shared throughout the organization.

For the second year in a row, Oshkosh Corporation was one of only 124 companies named to the 2017 World’s Most Ethical Company List by Ethisphere Institute. Oshkosh Corporation was the only company selected in the “Trucks and Other Vehicles” category, underscoring our commitment to leading ethical business standards and practices. We received this prestigious honor by fostering a culture of ethics and transparency at every level of the organization.
ETHICS, INTEGRITY, AND GOVERNANCE

ETHICS AND COMPLIANCE

We hold our organization to the highest standards of performance. Our Company’s long-standing core values provide a strong ethical foundation for our team members, earning us the respect and trust of our customers and ensuring continued business advantages.

Our executive vice president, general counsel and secretary, along with the vice president, chief ethics, compliance and sustainability officer lead the Oshkosh Global Ethics & Compliance program. Both leaders periodically report to the Board of Directors on all matters relating to business conduct. Our Global Ethics & Compliance Advisory Committee, which includes leaders from our business segments and functional areas, provides operational guidance and leadership to our ethics and compliance programs.

As a global company, we must consider laws and cultural norms that can vary significantly across our footprint. In a complex, uncertain environment, clarity and consistency are vital. We have developed The Oshkosh Way as a tool that our team members can rely on to find how and where to get help when needed.

The Oshkosh Way is more than just a document containing guiding principles and a summary of our policies. It is a compilation of everything we stand for and the trust we have built through decades of proven results. It is a reminder that we say what we mean and do what we say. It is a promise to our customers, business partners, shareholders and each other that no matter how difficult the road gets, we will never stop striving to ethically deliver superior solutions that safely and efficiently move people and materials at work, around the globe and around the clock.

It is vital to our success that we provide our team members with proper tools and training to help them make the right decisions when faced with an ethics or compliance situation. To do this, we provide a comprehensive training program, ensuring that training is tailored to an individual’s function, region and level within the organization. In order to strengthen this commitment, we also maintain a helpline for our team members called the Code Connection. This multilingual, global helpline is managed by a third-party provider and is available around the clock for anonymous discussion and reports. In 2017, we received 144 reports to our helpline of potential violations to The Oshkosh Way, equivalent to 9.1 reports per 1,000 team members. Each report is investigated and evaluated for appropriate corrective action, which ranges from additional training to termination of employment.

TEAM MEMBER PERSPECTIVES

“...The fact that Oshkosh Corporation is one of the World’s Most Ethical Companies and has such a strong ethical culture is one of the big reasons that I joined the Oshkosh Family. Ethics and culture go hand-in-hand and I’m honored to be part of a Company with a strong People First culture and a commitment to doing the right thing.”

ROBERT SIMS
Executive Vice President & Chief Human Resources Officer

Fundamental to our business, our ethics and compliance program has respect for human rights at its core. We work diligently to maintain compliance with applicable laws and regulations. This extends to our commitment to honor and support internationally recognized human rights for our team members and business partners. Beyond our commitment to regulatory compliance, we have taken a voluntary commitment to maintain compliance with reporting obligations related to conflict minerals and supporting responsible sourcing practices. All of the Company’s policies and guidelines are available on the Corporate Governance section of our website.
CONTINUOUS IMPROVEMENT MANAGEMENT SYSTEM (CIMS)

In 2017, our existing operating system evolved to best reflect the way we engage, develop and connect team members through continuous improvement. CIMS directly supports our People First culture, making it easier to learn and apply every day to make a difference. Through CIMS, we align our improvement efforts with internal and external customers’ expectations, and increase performance through improvement of our business processes and achievement of our strategy deployment plans.

CIMS is made up of three elements: Customer Focus, which highlights the six guiding principles of Continuous Improvement at Oshkosh; Plan-Do-Check-Act, which helps us overcome obstacles through standard tools and problem solving; and Customer Satisfaction, which helps ensure we are delighting our customers.

Linked closely with CIMS, the Oshkosh Quality Policy and our Enterprise Quality Management System (QMS) ensure that quality is a way of life and customer satisfaction is our shared responsibility. The Enterprise QMS, which meets the requirements set by ISO 9001, is the framework to deploy our customer-focused system that drives continual improvement of our businesses’ processes.

RISK AND CRISIS MANAGEMENT

Oshkosh Corporation has stayed strong for 100 years by understanding risks and preparing for various contingencies. To ensure we are always improving our Company’s approach to risk management, we engage with professional organizations such as Risk and Insurance Management Society (RIMS), Gartner and the Project Management Institute (PMI). Through our Organization Risk Management (ORM) program, Oshkosh Corporation identifies potential threats and develops and implements plans to protect our assets, reputation, team members and properties. Our ORM team works with project managers across the Company to manage our risk management processes across the full breadth of our operations. Our Oshkosh Leadership Team has a strategic role in risk and response planning. Additionally, our Chief Risk Officer reports to our Board of Directors at least twice annually on the status of items in the Corporate Risk Registry. Our ORM team focuses on detailed planning for a variety of risks, including sustainability-related risks such as climate change impacts, to our projects, facilities, strategies and supply chain; these risks are described in our 2017 Annual Report.

INFORMATION SECURITY

As we continue to provide our customers with innovative products and services, data is a critical business asset. Oshkosh Corporation is a target of malicious attacks daily, as are most multinational companies. Our team members are all stewards of this asset and our first line of defense against these attacks. Oshkosh uses many security tools to maintain data security. Among those tools are:

- Encryption
- Multi-factor authentication
- Device tracking
- Internal data leakage protection
- Education and awareness

Oshkosh Corporation has detailed Global Information Security Policies that our team members are required to follow. We also have a robust data security education and awareness program that begins with training of all new hires and continues on an ongoing basis.
PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

Oshkosh Corporation team members around the world belong to a variety of professional associations and memberships, which include:

**CON-E-CO**
- Iowa Ready Mixed Concrete Association (IRMCA)
- Nebraska Concrete and Aggregates Association (NC & AA)
- Nebraska Concrete Paving Association (NCPA)
- Concrete Plant Manufacturers Bureau (CPMB)
- National Ready Mixed Concrete Association (NRMCA)

**FRONTLINE COMMUNICATIONS**
- Society of Broadcast Engineers (SBE)
- Texas Association of Broadcasters (TAB)
- National Association of Broadcasters (NAB)
- National Training and Simulation Association (NTSA)
- National Truck Equipment Association (NTEA)
- International Standard Organization (ISO)
- Society of Automotive Engineers (SAE)

**IMT**
- Articulating Crane Council of North America (ACCNA)
- American Institute of Service Body Manufacturers (AISBM)
- National Commission for the Certification of Crane Operators (NCCCCO)
- NTEA, The Association for the Work Truck Industry
- National Mining Association

**JERR-DAN**
- Arizona Professional Towing & Recovery Association (APTRA)
- California Rental Association (CRA)
- California Tow Truck Association (CTTA)
- Empire State Towing & Recovery Association (ESTRA)
- Garden State Towing Association (GSTA)
- International Towing & Recovery Hall of Fame and Museum Survivor Fund
- Massachusetts Statewide Towing Association
- Missouri Tow Truck Association (M.T.T.A.)
- Montana Tow Truck Association (MTTA)
- Oregon Tow Truck Association (OTTA)
- The Pennsylvania Towing Association (PTA)
- Professional Towing & Recovery Operators of Illinois (PTROI)
- Professional Wrecker Operators of Florida (PWOF)
- Rhode Island Public Towing Association (RIPTA)
- Sunshine State Towing Association (SSTA)
- Towing and Recovery Association of America (TRAIA)

**JLG INDUSTRIES**
- Agoria
- American Society of Safety Engineers (ASSE) (Central PA chapter)
- Association of Equipment Distributors (AED)
- Association of Equipment Manufacturers (AEM)
- American National Standards Institute (ANSI)
- American Rental Association (ARA)
- Association of United States Army (AUSA)
- British Industrial Truck Association (BITA)
- Canadian Standards Association (CSA)
- Equipment Leasing Association (ELA)
- General Services Administration—Alliance Council, Region 7 (GSA)
- International Facility Management Association (IFMA)
- I Make America
- International Powered Access Federation (IPAF)
- ISO-9001:2008
- Government Contracts Council
- Manufacturers Alliance for Productivity and Innovation (MAPI)
- Material Handling Equipment Distributors Association (MHEDA)
- Material Handling Industry Association (MHIA)
- National Veteran Owned Business Association (NaVOBA)
- National Contract Management Association (NCMA)
- National Defense Industrial Association (NDIA)
- National Electrical Contractors Association (NECA)
- National Safety Council (NSC)
- Steel Erectors Association of America (SEAA)
- Specialty Tools & Fasteners Distributors Association (STAFDA)
- Voluntary Protection Program Participants Association (VPPPA)

**KEWAUNEE FABRICATIONS**
- American Welding Society (AWS)
- American Production and Inventory Control Society (APICS)
- American Society for Quality (ASQ)
- Society of Manufacturing Engineers (SME)
- Society of Human Resource Management (SHRM)

**MCNEILUS**
- Detachable Container Association (DCA)
- National Waste and Recycling Association (NWRA)
- Solid Waste Association of North America (SWANA)
- Environmental Research and Educational Foundation (EREF)
- Future Industry Leaders Alliance (FILA)
- National Joint Powers Association (NJPA)
- Texas Buy Board
- Natural Gas Vehicles Association (NGVA)
- National Ready Mix Concrete Association (NRMCA)
- Concrete Industry Management (CIM)
- Texas Aggregate and Concrete Association (TACA)
- Minnesota Safety Council

**OSHKOSH CORPORATION**
- American Society of Engineers
- Automotive Industry Action Group (AIAG)
- Automotive Open System Architecture (AUTOSAR)
- Commercial Vehicle Engineering Congress (COMVEC)
- Gartner
- Industrial Committee on Test & Evaluation (ICOTE)
- Manufacturers Alliance for Productivity and Innovation (MAPI)
- MSOE Rapid Prototyping Consortium
- Risk and Insurance Management Society (RIMS)
- Project Management Institute (PMI)
- Society of Corporate Secretaries & Governance Professionals
- Society of Women Engineers (SWE)
- Worcester Polytechnic Institute’s Integrated Materials and Design Center (iMdc)
- Advanced Casting Research Council (ACRC)
- Association of Equipment Manufacturers (AEM)

**OSHKOSH AIRPORT PRODUCTS**
- American Association of Airport Executives (AAAE)
- ARFF Working Group
- Association of Equipment Manufacturers
- Manufacturers Alliance for Productivity and Innovation (MAPI)

**OSHKOSH DEFENSE**
- Association of U.S. Army (AUSA)
- Association for Unmanned Vehicle Systems International (AUVSI)
- American Society of Safety Engineers
- Marine Corps Association and Foundation
- National Defense Industrial Association (NDIA)
- National Guard Association of the United States (NGAUS)
- Oshkosh Safety Council
- Reserve Officers Association (ROA)
- USMC Motor Transport Association

**PIERCE MANUFACTURING**
- International Association of Fire Chiefs (IAFC)
- Fire Apparatus Manufacturing Association (FAMA)
- Fire Department Safety Officers Association (FDSOA)
- National Volunteer Fire Council (NVFC)
- Metropolitan Fire Chiefs
SPEAKING EVENTS AND TRADE SHOWS

We engage with our stakeholders throughout the year to demonstrate our products and discuss our business performance. The FY2017 events we attended include:

FY2017 SPEAKING EVENTS

2016 Goldman Sachs Industrials Conference
2016 Baird Industrial Conference
2016 Southwest IDEAS Conference
2017 Annual Shareholders Meeting
2017 AEM Investors Conference
2017 SunTrust Annual Wisconsin Fieldtrip
2017 Seaport Global Chicago Industrials & Coatings Conference

FY2017 TRADESHOW REPRESENTATIONS

CON-E-CO
CONEXPO-CON/AGG
World of Concrete (WOC)

FRONTLINE COMMUNICATIONS
National Association of Broadcasters (NAB)
Texas Association of Broadcasters (TAB)
International Training and Simulation (ITSEC) Conference

IMT
CONEXPO
The Work Truck Show
WASTEXPO

JERR-DAN
Florida Tow Show (PWOF)
American Towman Exposition

JLG INDUSTRIES
The National Electrical Contractors Association (NECA)
Governor’s Occupational Safety and Health (GOSH) Conference
National Facilities Management and Technology (NFMT)
Specialty Tools & Fasteners Distributors Association (STAFDA)
The Tree Care Industry Association (TCIA) Expo
Grainger
LouTec
Associated Equipment Distributors (AED)
California Rental Association (CRA)
The American Rental Association (ARA) The Rental Show
World of Concrete (WOC)
CONEXPO
Canadian Rental Association Rental Show
Steel Erectors Association of America (SEAA)
Texas Rental Association (TRA)
Airlift/Tanker Association (ATA)
United Rentals Supplier Show
American Society of Safety Engineers (ASSE)
Electric Power Research Institute (EPRI)
The National Voluntary Protection Programs Participants’ Association, Inc. (VPPPA)
National Safety Council (NSC)

MCNEILUS
ConcreteWorks
CONEXPO-CON/AGG
Canadian Waste Expo
Command Alkon Conference
World of Concrete (WOC)
WASTEXPO
WasteCon
Waste Haulers Summit

OSHKO SH AIRPORT PRODUCTS
American Association of Airport Executives (AAAEE) Annual Conference
American Association of Airport Executives (AAAEE) Great Lakes Chapter
Abu Dhabi Air Expo
Airport Rescue Fire Fighters (ARFF) Chiefs Conference
Airport Rescue Fire Fighters (ARFF) Working Group Annual Conference
Airport Rescue Fire Fighters (ARFF) Working Group – Technology and ARFF Conference
Dakota Airport Management Conference
Experimental Aircraft Association (EAA)
Federal Aviation Administration (FAA) Airfield Ops and Maintenance
Fire Department Instructors Conference (FDIC)
Iowa Aviation Conference
Metro Chiefs Conference
Michigan Association of Airport Executives
NEC Airports Hershey
New York Aviation Management
Pennsylvania Aviation Conference
Snow Symposium
Summer Winter Integrated Field Technologies (SWIFT)
Tokyo Fire and Safety Exhibition
Wisconsin Association of Airport Managers

OSHKO SH DEFENSE
Association of the United States (AUSA) Global Force Symposium
Marine West
International Defense Exhibition & Conference (IDEX)
Marine South
National Guard Association of the United States (NGAUS) Conference
Defense and Security Equipment International (DSEI)
Modern Day Marine (MDM)

PIERCE MANUFACTURING
Fire Department Instructors Conference (FDIC)
Fire-Rescue International (FRI)
## GRI INDEX

The Global Reporting Initiative (GRI) is a global organization that helps organizations communicate the impact of business on key sustainability issues. GRI has a series of guidelines and standards that are widely recognized as the global de facto reporting framework. Oshkosh Corporation used the GRI Standards to inform the contents and structure of the report; the index below offers our readers direct references where specific sustainability information can be found in this report or on our website.

### GENERAL DISCLOSURES

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## TOPIC-SPECIFIC DISCLOSURES

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<td>Environmental Stewardship, page 29, and Energy and Emissions, pages 31-32</td>
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<tr>
<td>305-1</td>
<td>Direct (Scope 1) GHG emissions</td>
<td>Energy and Emissions, page 32</td>
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<tr>
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<td>Energy indirect (Scope 2) GHG emissions</td>
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<tr>
<td>305-3</td>
<td>Other indirect (Scope 3) GHG emissions</td>
<td>Energy and Emissions, page 32</td>
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<tr>
<td>305-7</td>
<td>Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions</td>
<td>Energy and Emissions, page 32</td>
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## TOPIC-SPECIFIC DISCLOSURES

<table>
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<tr>
<th>Indicator</th>
<th>Brief Description</th>
<th>Location of Information</th>
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<td><strong>EFFLUENTS AND WASTE</strong></td>
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<td>Waste Reduction, page 30</td>
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<td>Sustainable Supply Chain, page 34</td>
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<td>Negative environmental impacts in the supply chain and actions taken</td>
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<td>Management approach — employment</td>
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<td>New employee hires and employee turnover</td>
<td>Engaging, Developing and Connecting Our Team Members, pages 13-14</td>
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<td><strong>OCCUPATIONAL HEALTH AND SAFETY</strong></td>
<td>Management approach — occupational health and safety</td>
<td>Workplace Safety, page 28</td>
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<td>Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities</td>
<td>Workplace Safety, page 28</td>
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<td><strong>TRAINING AND EDUCATION</strong></td>
<td>Management approach — training and education</td>
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<td>Average hours of training per year per employee</td>
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<tr>
<td>404-2</td>
<td>Programs for upgrading employee skills and transition assistance programs</td>
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<tr>
<td><strong>DIVERSITY AND EQUAL OPPORTUNITY</strong></td>
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<td>Diversity and Inclusion, page 12</td>
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<td><strong>LOCAL COMMUNITIES</strong></td>
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<td>Community Engagement, pages 17-19</td>
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<tr>
<td><strong>PUBLIC POLICY</strong></td>
<td>Political contributions</td>
<td>None</td>
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<tr>
<td><strong>CUSTOMER HEALTH AND SAFETY</strong></td>
<td>Management approach — customer health and safety</td>
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<tr>
<td>416-1</td>
<td>Assessment of the health and safety impacts of product and service categories</td>
<td>Product Safety and Reliability, page 25</td>
</tr>
<tr>
<td><strong>PRODUCT AND SERVICE LABELING</strong></td>
<td>Incidents of non-compliance concerning product and service information and labeling</td>
<td>None</td>
</tr>
<tr>
<td>417-2</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CUSTOMER PRIVACY</strong></td>
<td>Substantiated complaints concerning breaches of customer privacy and losses of customer data</td>
<td>None</td>
</tr>
<tr>
<td>418-1</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>SOCIOECONOMIC COMPLIANCE</strong></td>
<td>Non-compliance with laws and regulations in the social and economic area</td>
<td>None</td>
</tr>
<tr>
<td>419-1</td>
<td></td>
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</tr>
</tbody>
</table>
INDEPENDENT ASSURANCE STATEMENT TO OSHKOSH CORPORATION

ERM Certification and Verification Services (ERM CVS) was engaged by Oshkosh Corporation (Oshkosh) to provide limited assurance in relation to specified 2017 environmental data in the Oshkosh Sustainability Report 2017 as set out below.

ENGAGEMENT SUMMARY

<table>
<thead>
<tr>
<th>SCOPE OF OUR ASSURANCE ENGAGEMENT</th>
<th>Whether the 2017 absolute data in the Oshkosh Sustainability Report 2017 for the following indicators are fairly presented, in all material respects, with the reporting criteria:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Total Scope 1 GHG emissions [tonnes of CO₂e]</td>
</tr>
<tr>
<td></td>
<td>• Total Scope 2 GHG emissions (location-based only) [tonnes of CO₂e]</td>
</tr>
<tr>
<td></td>
<td>• Scope 3 GHG emissions (business travel: corporate jet/air travel only) [tonnes of CO₂e]</td>
</tr>
<tr>
<td></td>
<td>• Total GHG emissions (Scopes 1+2+3) [tonnes of CO₂e]</td>
</tr>
<tr>
<td></td>
<td>• Total Energy Use (direct energy use (fuel) and indirect energy use (electricity) [MMBTU]</td>
</tr>
<tr>
<td></td>
<td>• Non-hazardous waste to landfill [tons]</td>
</tr>
</tbody>
</table>

REPORTING CRITERIA

The WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1, 2 and 3 GHG emissions and Oshkosh's internal reporting criteria and definitions for the other indicators.

ASSURANCE STANDARD

ERM CVS’ assurance methodology, based on the International Standard on Assurance Engagements ISAE 3000 (Revised).

ASSURANCE LEVEL

Limited assurance.

RESPECTIVE RESPONSIBILITIES

Oshkosh is responsible for preparing the data and for its correct presentation in reporting to third parties, including disclosure of the reporting criteria and boundary. ERM CVS’s responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

OUR CONCLUSIONS

Based on our activities, nothing has come to our attention to indicate that the 2017 absolute data in the Oshkosh Sustainability Report 2017 for the indicators, as listed above, are not fairly presented, in all material respects, with the reporting criteria.

OUR ASSURANCE ACTIVITIES

Our objective was to assess whether the selected data are reported in accordance with the principles of completeness, comparability (across the organisation) and accuracy (including calculations, use of appropriate conversion factors and consolidation). We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

A multi-disciplinary team of EHS and assurance specialists performed the following activities:

- Interviews with relevant staff to understand and evaluate the data management systems and processes (including IT systems and internal review processes) used for collecting and reporting the selected data;
- A review of the internal indicator definitions and conversion factors;
- An analytical review of the data from all sites and a check on the completeness and accuracy of the corporate data consolidation.
- Year-end assurance activities at corporate level including the results of internal review procedures and the accuracy of the consolidation of the data for the selected indicators from the site data.

THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the assured data is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Jennifer Iansen-Rogers
Head of Corporate Assurance Services
30 April 2018
ERM Certification and Verification Services, London
www.ermcvs.com; email: post@ermcvs.com

ERM CVS is a member of the ERM Group. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the ERM staff that have undertaken this engagement work have provided no consultancy related services to Oshkosh in any respect.
CAUTIONARY STATEMENT ABOUT FORWARD-LOOKING STATEMENTS
This Report contains statements that the Company believes to be “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. All statements other than statements of historical fact, including, without limitation, statements regarding the Company’s future financial position, business strategy, targets, projected sales, costs, earnings, capital expenditures, debt levels and cashflows, and plans and objectives of management for future operations, are forward-looking statements. When used in this Report, words such as “may,” “will,” “expect,” “intend,” “estimate,” “anticipate,” “believe,” “should,” “project” or “plan” or the negative thereof or variations thereon or similar terminology are generally intended to identify forward-looking statements. These forward-looking statements are not guarantees of future performance and are subject to risks, uncertainties, assumptions and other factors, some of which are beyond the Company’s control, which could cause actual results to differ materially from those expressed or implied by such forward-looking statements. Additional information concerning these factors is contained in the Company’s filings with the Securities and Exchange Commission, including, without limitation, the Company’s Annual Report on Form 10-K for the fiscal year ended September 30, 2017, filed on November 21, 2017. All forward-looking statements speak only as of the date of this Report. This report is for fiscal 2017. Data reported is for fiscal year 2017 unless otherwise noted.