

WHISTLEBLOWER POLICY

I. GENERAL

The Corporation's Code of Conduct (Code) applies to employees, officers and directors of Finning and all of its subsidiaries and affiliates. The Corporation's agents, consultants and contractors are also required to act consistently with the Code when acting with or on behalf of the Corporation. The Corporation's suppliers are expected to comply with the Corporation's Supplier Code of Conduct, which is available on the Corporation's website at www.finning.com. As employees and representatives of the Corporation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

II. REPORTING RESPONSIBILITY

As employees and representatives of the Corporation, we are responsible for complying with the Code and its supporting corporate policies. It is our right and responsibility to promptly report suspected Code contraventions to our local supervisor or manager or Human Resources, Legal, or Internal Audit representatives, or through the other reporting options stated in this policy, and to cooperate with internal or external investigations of reported breaches, as applicable.

III. NO RETALIATION

No director, officer, employee or other representative of the Corporation or its subsidiaries or affiliates who in good faith reports a suspected breach of the Code shall suffer harassment, retaliation or adverse employment consequence. There will be no retaliation for speaking up and making a truthful report of actual or suspected misconduct, for cooperating in an investigation, or for exercising our legal rights. Anyone subject to this policy who retaliates against someone who has reported a suspected breach in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Corporation rather than seeking resolution outside the Corporation.

IV. REPORTING SUSPECTED BREACHES

A. The Code addresses the Corporation's open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor or manager is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or manager or if you are not satisfied with the response received, you are encouraged to speak with someone in your local Human Resources, Finance, Legal, or Internal Audit Departments or anyone in management you are comfortable approaching. Management is required to report suspected breaches of the Code to the Corporation's Compliance Officer, who is responsible for investigating all reported breaches.

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- B.** Alternately, if you are uncomfortable discussing any concerns or if your concerns remain unresolved, or if your concerns relate to suspected fraud or securities law violations, you can file a report through the Ethics and Compliance Website, or call the Ethics and Compliance Hotline, or contact the Corporation’s Compliance Officer.

ETHICS AND COMPLIANCE WEBSITE

<https://cloud.clearviewconnects.com/#/>

ETHICS AND COMPLIANCE HOTLINE

For calls in North America (U.S. & Canada): dial 1 - 866 - 854 - 1840

For calls from Argentina, Bolivia, Chile, Uruguay, UK and the Republic of Ireland:

- 1. From an outside line dial the country specific number below:

Argentina	0800-345-5464 Call will be answered in Spanish
Bolivia	800-10-0326 Call will be answered in Spanish
Chile	442-045017 Call will be answered in Spanish
Uruguay	000-405-4072 Call will be answered in Spanish
United Kingdom	0330-808-4790 Call will be answered in English
Republic of Ireland	1-800-903-368 Call will be answered in English

- 2. The call will be answered in English or Spanish as specified above. To continue your call in another language, please state your language to request an interpreter. It may take 1-3 minutes to arrange for an interpreter. During this time please do not hang up.
- 3. Identify that you are calling from Finning.
- 4. Make your report.

V. COMPLIANCE OFFICER

The Corporation's Compliance Officer, together with the Global Ethics Committee, is responsible for investigating and resolving all reports alleging breaches of the Code either directly or through the relevant Regional Ethics Committee, as the Global Ethics Committee determines appropriate. The Global Ethics Committee summarizes all reports received in the quarter and reports any material claims to the Audit Committee of

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the Board of Directors, as well as findings and recommendations from completed material investigations and the current status of any material ongoing investigations.

The Corporation's Compliance Officer is the General Counsel, who can be contacted as outlined below:

Mail: 19100 94 Avenue
Surrey, BC V4N 5C3 Canada
E-mail: complianceofficer@finning.com

VI. ACTING IN GOOD FAITH

Anyone who reports a suspected breach of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a possible breach of the Code. Those who misuse the reporting process and knowingly file reports that are false or malicious in nature are considered to have breached the Code and may be investigated.

If an investigation confirms that a breach of this Section VI has occurred, an appropriate course of action will be taken, which may include disciplinary measures up to and including termination of employment.

VII. CONFIDENTIALITY

Anyone may submit a report of a suspected breach on a confidential basis or anonymously. Reports of suspected breaches will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

VIII. HANDLING OF REPORTED BREACHES

Anyone making a report will be notified within five business days that the report has been received. All reports will be investigated promptly and appropriate corrective action will be taken as the Global Ethics Committee determines is warranted. Due to confidentiality concerns and in order to protect those involved in investigations, the outcome of investigations is not shared with the reporter, however, the reporter will be notified when the investigation is completed and the case is closed.

The online version of the Finning Whistleblower Policy can be found on the Corporation's website at www.finning.com.