FINNING

Building and powering a better world

SUSTAINABILITY REPORT 2022

FINNING

INTRODUCTION | PEOPLE | ENVIRONMENT | CUSTOMERS | 4REFUEL | COMMUNITIES | GOVERNANCE & ETHICS | PERFORMANCE TABLES | TCFD/SASB/GRI

TO OUR STAKEHOLDERS

For ninety years, our promise has remained simple – to deliver outstanding service and solutions, while working safely to ensure we take care of the people and places around us. We have remained true to this commitment as we deliver on our vision of partnering and innovating to build and power a better world.

Our employees continue to be the foundation of our success, as their passion for each other, our customers, and communities drives us to continually improve the way we deliver on our promises sustainably, solving the challenges we face today, while looking ahead to the challenges of the future.

We saw our commitments in action as our teams achieved a 60% reduction in the frequency of significant incidents in 2022 compared to 2021. This was as a result of training, risk assessments, executive walkthroughs, supervisory observations, inspections, procedures, audits and many other activities that enable us to keep our employees safe.

We also reinforced our support for science, technology, engineering and mathematics (STEM) education for women and girls, Indigenous youth, and disadvantaged communities, and encouraged employees to participate in mentoring and volunteerism.

For our customers, we focused on helping them improve their safety, environmental and cost performance through low emission equipment, autonomous and remote control options, digital solutions and low-carbon fuel alternatives.

We are also supporting our customers by offering options to replace aging fleets with electric drive options and rebuilds of existing equipment to extend the life and improve the efficiency of their machines.

We also launched our CUBIQ™ Sustainability Dashboard for mining and construction customers, which sets a baseline for a company's environmental goals, enabling them to measure and monitor their CO_2 emissions, and recommends actions to improve operational efficiency.

Our fuel services subsidiary, 4Refuel, together with ComTech Energy, continued to conduct research and development of new services for our customers to support their transition to low carbon fuel alternatives to reduce greenhouse gas emissions.

As we move forward into 2023, we offer our thanks to Scott Thomson, our former President & CEO for his contributions to advancing our sustainability journey at Finning. We remain committed to many of the guiding principles his leadership set out for us.

We are poised for another exciting year of growth and evolution as a company. We invite you to learn more about our progress on our sustainability journey in this year's report.

Kevin Parkes
President and Chief Executive Officer

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ABOUT FINNING

Finning is the world's largest Caterpillar® dealer. Since 1933, we have provided equipment sales and rentals, and supply of parts and services for equipment and engines, to customers in a wide range of industries. Our product support infrastructure and superior service capabilities deliver solutions that help customers to lower their overall cost of ownership while maximizing productivity.

Finning is headquartered in Vancouver, British Columbia, and operates in three regions: Canada, South America (Chile, Argentina, Bolivia, Uruguay), and the United Kingdom (UK) and Ireland. Our industrial refuelling service company, 4Refuel, operates across Canada and in the United States in Texas. Finning trades on the Toronto Stock Exchange under the symbol FTT.
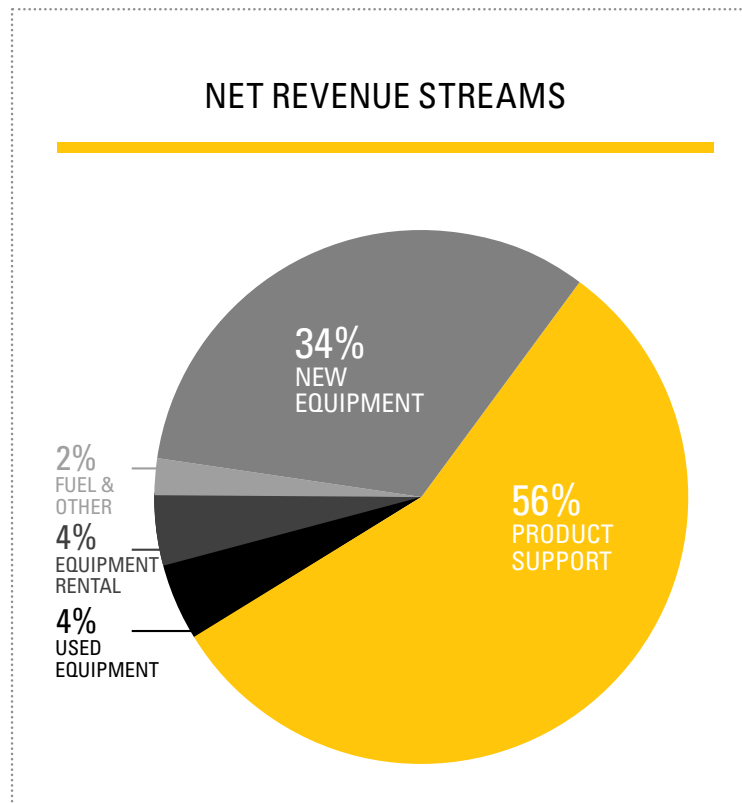
273
LOCATIONS

14,246
EMPLOYEES

8
COUNTRIES

2,500+
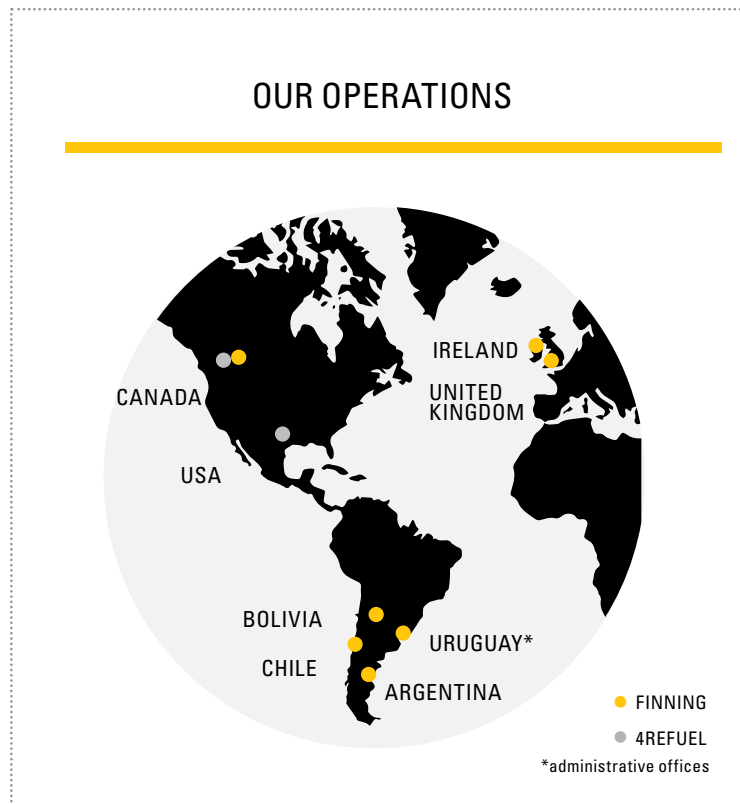FINNING SERVICE TRUCKS AND OTHER SMALL VEHICLES

SUPPLY CHAIN

CAT

OUR LARGEST SUPPLIER AND PARTNER

6K+
SUPPLIERS AND CONTRACTORS WORLDWIDE

NET REVENUE STREAMS

- 34% NEW EQUIPMENT
- 56% PRODUCT SUPPORT
- 2% FUEL & OTHER
- 4% EQUIPMENT RENTAL
- 4% USED EQUIPMENT

OUR OPERATIONS

- CANADA
- USA
- IRELAND
- UNITED KINGDOM
- BOLIVIA
- CHILE
- URUGUAY*
- ARGENTINA

● FINNING
● 4REFUEL
*administrative offices

$8.2 BILLION NET REVENUE

OUR CUSTOMERS WORK IN:

- MINING
- CONSTRUCTION
- FORESTRY
- OIL & GAS
- POWER GENERATION
- GOVERNMENT

*Total revenue is $9.3 billion. Net revenue is a specified financial measure. For more information, refer to Finning's 2022 MD&A. Revenue reported in Canadian dollars.

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SUSTAINABILITY AT FINNING

Sustainability is integral to our everyday operations, strategies, and long-term plans. We demonstrate our commitment to partnering and innovating to build and power a better world in our drive to continuously improve our sustainability performance and help our customers progress theirs.

OUR APPROACH TO SUSTAINABILITY

We ensure effective governance and guidance.

Finning's Board of Directors oversees our sustainability policies and programs through the Safety, Environment and Social Responsibility Committee (SESR). The Finning Leadership Team (FLT) sets out senior management's expectations and guides our global sustainability strategy. The Global Sustainability Committee (GSC) coordinates and oversees the implementation of that strategy.

We focus on material topics.

Every year, the Global Sustainability Committee meets to review, discuss, and update the list of material sustainability issues that are most relevant to our operations and stakeholders. The results of our most recent materiality assessment are presented on page 4 of this report.

We work closely with our customers.

We have developed a powerful set of digital and technological solutions designed to help our customers improve their safety performance and fuel efficiency, manage greenhouse gas emissions, and increase overall operational efficiency. Some of these solutions are described in the Sustainable Customer Performance section on page 21 of this report.

We measure and report on our performance.

We report in alignment with the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-Related Financial Disclosures (TCFD). You can see those disclosures in the appendix to this report starting on page 39.

To support all the above, a Sustainability employee resource group has been established to educate and inspire all employees to make sustainable changes in both their professional and personal lives that will benefit society, the environment, Finning and its customers and other stakeholders.

Sustainability Governance Model »

BOARD OF DIRECTORS

SAFETY, ENVIRONMENTAL AND SOCIAL RESPONSIBILITY (SESR) COMMITTEE

The SESR Committee of the Board is the highest governance body responsible to assist the Board in its oversight of suststainability.

FINNING LEADERSHIP TEAM (FLT)

The FLT, led by the CEO, is accountable for the development and oversight of our sustainabiity strategy.

GLOBAL SUSTAINABILITY COMMITTEE (GSC)

THE GSC is a multi-disciplinary team of representatives from across the company. The GSC develops and monitors the implementation of the sustainability roadmap.

OUR SUSTAINABILITY ROADMAP

The GSC is responsible for developing and implementing our sustainability roadmap which identifies sustainability priorities and sets out medium- and long-term goals and objectives. Our current roadmap identifies five focus areas:

PEOPLE
Ensure safe, inclusive, and respectful workplaces for all employees and contractors.

ENVIRONMENT
Reduce greenhouse gas emissions from our facilities and fleet, manage waste, and prevent spills.

CUSTOMERS
Offer products and solutions that help customers improve their safety, environmental performance, and business productivity.

COMMUNITIES
Partner with organizations that support STEM education and programming for women and girls, Indigenous, at-risk and other under-served communities.

GOVERNANCE, ETHICS & CYBERSECURITY
Ensure effective controls are in place to prevent unlawful or unethical behaviors, support and protect employees who speak up, and protect both Finning's and our customers' digital information.

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MATERIALITY ASSESSMENT

Every year, the GSC meets to review, discuss, and update the list of material sustainability issues that are most relevant to our operations and stakeholders. This assessment considers changes in our operations, feedback from our customers, developments and trends within the industry, the expectations of our key stakeholders, and other societal concerns.

The table to the left summarizes the results from our 2022 materiality assessment.

FRAMEWORK ALIGNMENT:

TCFD We updated our disclosures aligned with the Task Force on Climate-related Financial Disclosures (TCFD) on page 40.

SASB We mapped our disclosures to the Sustainability Accounting Standards Board (SASB) requirements for the industry that most closely reflects our business: Industrial Machinery & Goods and Road Transportation. The SASB index is on page 45.

GRI This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards: Core option. The GRI index is on page 47.

	MATERIAL TOPIC	WHY IS THIS TOPIC RELEVANT TO FINNING?
PEOPLE	OCCUPATIONAL SAFETY AND HEALTH	The health and safety of our employees and contractors are core business values and fundamental expectations of our employees, their families, and the communities where we operate.
	DIVERSITY, EQUITY & INCLUSION	A diverse, equitable and inclusive workplace, where everyone feels safe and valued and able to give their best, equips us to face global business challenges and advance our broader sustainability efforts.
	EMPLOYEE ENGAGEMENT AND LEADERSHIP DEVELOPMENT	Recruiting, retaining, and developing the best talent ensures we can meet our ever-evolving customer needs and grow our business.
ENVIRONMENT	ENERGY USE AND GHG EMISSIONS	We recognize climate change is one of the key environmental issues of the 21st century, and we want to do our part by reducing our greenhouse gas (GHG) emissions and helping our customers reduce theirs.
	WASTE MANAGEMENT	We reduce and recycle waste products to divert these materials from landfills.
	SPILLS MANAGEMENT	We minimize our impact on land and water by preventing and managing spills of fuels and other liquids.
CUSTOMERS	CUSTOMER SAFETY	Emphasizing the safety of people who operate and work around our products is a fundamental value and is essential for maintaining strong relationships with our customers.
	VALUE ADDED DEALER SERVICES	Ensuring our customers' needs are consistently met is critical to earning their satisfaction, trust, and loyalty.
	SUSTAINABLE CUSTOMER PERFORMANCE	We strive to improve our own sustainability performance, while offering products and solutions to help our customers improve theirs.
	RESPONSIBLE SUPPLY CHAIN	We minimize risks within our supply chain by working with suppliers who share our values and uphold our standards for societal and environmental protection.
	REMANUFACTURING	Through our remanufacturing operations, we extend the life of equipment components and reduce the volume of waste going to landfills.
COMMUNITIES	COMMUNITY INVESTMENT	We believe strong communities are critical for ensuring health, inclusiveness and a higher quality of life for all. We support community programs with a focus on STEM education.
	INDIGENOUS ENGAGEMENT	We are committed to building strong relationships and creating economic opportunities for Indigenous communities in areas where we operate, as part of our commitment to supporting reconciliation.
GOVERNANCE, ETHICS & CYBERSECURITY	ETHICS AND GOVERNANCE	We believe ethical behaviour and effective governance standards are critical for a positive workplace culture for our employees, ensuring strong relationships with suppliers and customers, and creating long-term shareholder value.
	DATA GOVERNANCE AND CYBERSECURITY	Protecting privacy and data for our employees and customers is critical to ensuring safety, long-term trust, and loyalty.

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REPORTING SCOPE

+ This report describes initiatives related to our material sustainability topics and supporting metrics for the year ended December 31, 2022. Where available, additional years of historical data are provided for reference.

+ The terms "Finning", "our", "we", "us", "the company", and "the organization" refer to Finning International Inc. and its subsidiaries.

+ Financial, operational, environmental, safety and human resources information about our 4Refuel business is provided separately on page 24.

+ Financial information is in Canadian dollars and environmental data are in metric units.

+ Safety data include Finning employees and contractors unless otherwise noted.

+ The greenhouse gas (GHG) metrics in this report have received limited external assurance from Deloitte. Other metrics are not externally assured.

+ Senior management and relevant employees have reviewed the information in this report and believe it is a fair representation of our sustainability performance.

+ For your convenience, this report provides links to third party websites. We make no representations or warranties about any third party websites that may be accessed from this report. If you choose to access any such website, you do so at your own risk. We have no control over the contents of these third party websites, and accept no responsibility for such websites or for any loss or damage that may arise from your use of them.

ALIGNING WITH THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

Finning's purpose is to partner and innovate to build and power a better world. We believe a better world is one where we all collaborate to protect people and the environment, reduce inequality, and ensure prosperity for all. We continue to support and contribute toward achieving the UN Sustainable Development Goals (SDGs). Our international presence makes us keenly aware of global challenges, and our position in the value chain between suppliers and customers amplifies our opportunity to drive meaningful change. While Finning indirectly contributes towards achieving all of the goals, the SDGs identified below are directly supported by Finning activities.

IN OUR OWN OPERATIONS

8 DECENT WORK AND ECONOMIC GROWTH
5 GENDER EQUALITY

10 REDUCED INEQUALITIES
Maintaining a safe and inclusive workplace for all, and ensuring equal opportunities for our female employees.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Reducing, reusing and recycling materials in our operations and extending the life of equipment through remanufacturing and component exchange

13 CLIMATE ACTION
Reducing our GHG emissions

17 PARTNERSHIPS FOR THE GOALS
Investing in technology and training

IN PARTNERSHIP WITH OUR STAKEHOLDERS

4 QUALITY EDUCATION
Promoting science, technology, engineering and math (STEM) education and providing STEM skills development

7 AFFORDABLE AND CLEAN ENERGY
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
Providing equipment and energy solutions that promote the efficient use of cleaner fuels

12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION
Enabling vehicle and fleet optimization to reduce GHG emissions on a larger scale

11 SUSTAINABLE CITIES AND COMMUNITIES
Providing technical knowledge and equipment for infrastructure solutions that improve access to basic services, transportation and jobs and raise the standard of living in communities

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PEOPLE

We take pride in our safe, talented, and inclusive team of more than 13,000 employees. They are the core of our workplace culture that is focused on supporting and respecting each other as we work to deliver outstanding service and value for customers. We are steadfast in our commitment to the safety, health, and wellbeing of all our workers.

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SAFETY

BUILDING OUR SAFETY CULTURE

In early 2022, we completed assessments of our safety culture across all regions. Outcomes of those assessments led to each region building a plan to continue strengthening their safety culture.

The Courage to Care initiative is a big part of our safety culture. It creates room to have open and transparent conversations about our workplace culture. Courage to Care reinforces our values behind everything we

do in safety and promotes a culture where we care for each other. We reserve time at the start of meetings for purposeful discussions, which are supported by resources and information regarding wellbeing, respect, inclusion, and psychological safety. Courage to Care is now embedded in training for supervisors and front-line leaders in all regions.

Safety training remains an important component of our safety culture, and every year we try to introduce new modern training programs. For example, in 2022, over 100 of our workers at a mining site in Chile completed training on isolation and energy lockout procedures using virtual reality (VR) technology.
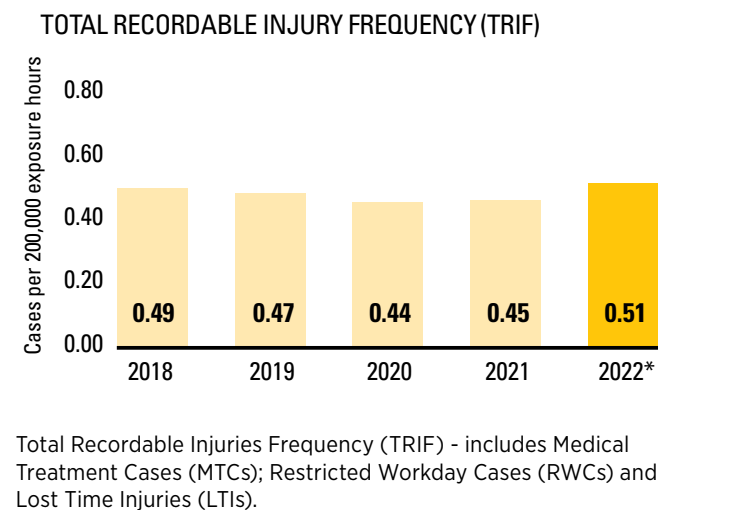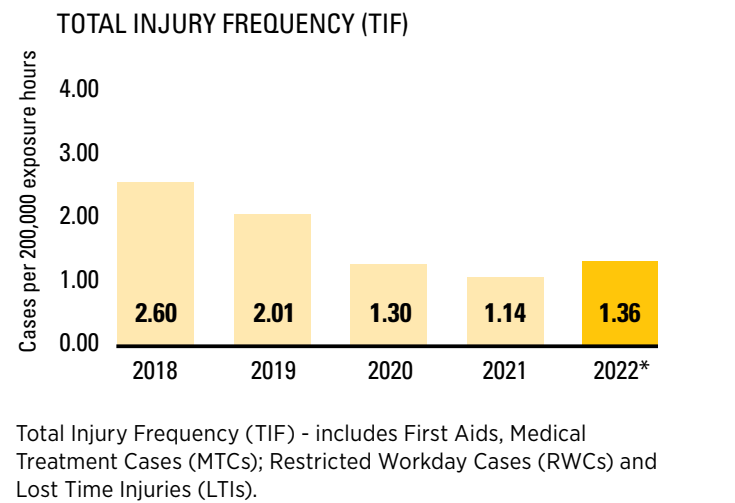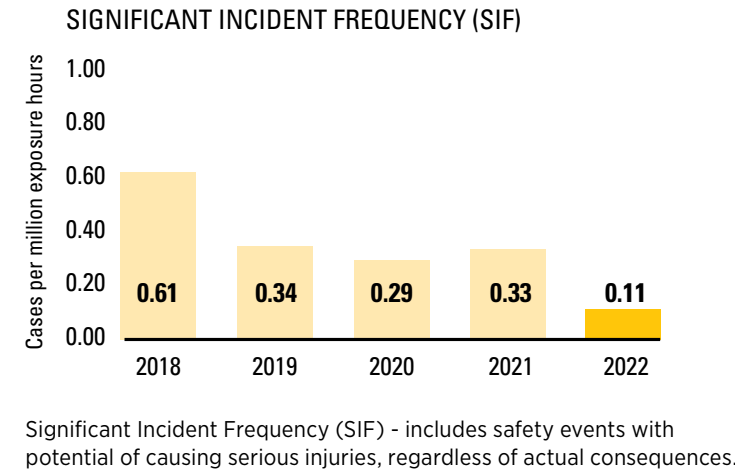
SAFETY OBSERVATIONS, INSPECTIONS & AUDITS

We encourage all employees to look for, report, and address workplace hazards. Digital tools and checklists are used during safety walkthroughs, observations, and inspections resulting in the identification, reporting, and correction of hazards, preventing them from becoming incidents.

In addition to regular observations and inspections, comprehensive safety audits are performed across all regions. Combined, these observations, inspections, and audits drive improvements across our operations.

SHARING SAFETY INFORMATION

In cases where a significant incident occurs, or when we identify a high potential hazard during an audit, we share this information across the business. This way all branches and facilities can seek out and address any similar concerns.

Through the programs and actions described above, we are able to maintain our focus on the prevention of significant incidents.

SIGNIFICANT INCIDENT FREQUENCY (SIF)

Cases per million exposure hours

2018	2019	2020	2021	2022
0.61	0.34	0.29	0.33	0.11

Significant Incident Frequency (SIF) - includes safety events with potential of causing serious injuries, regardless of actual consequences.

TOTAL INJURY FREQUENCY (TIF)

Cases per 200,000 exposure hours

2018	2019	2020	2021	2022*
2.60	2.01	1.30	1.14	1.36

Total Injury Frequency (TIF) - includes First Aids, Medical Treatment Cases (MTCs); Restricted Workday Cases (RWCs) and Lost Time Injuries (LTIs).

TOTAL RECORDABLE INJURY FREQUENCY (TRIF)

Cases per 200,000 exposure hours

2018	2019	2020	2021	2022*
0.49	0.47	0.44	0.45	0.51

Total Recordable Injuries Frequency (TRIF) - includes Medical Treatment Cases (MTCs); Restricted Workday Cases (RWCs) and Lost Time Injuries (LTIs).

*The increase in the TRIF and TIF is, among other reasons, due to new employees joining during the year and enhanced focus on prevention of significant incidents. Reinforced safety plans are being implemented.

SAFETY SPOTLIGHT

UK AND IRELAND

Our United Kingdom and Ireland (UK&I) operations have not experienced any significant safety incidents since November 2018. This performance is largely due to a series of steps, used for the last 12 years, which make processes simple to apply and empower employees to implement them. As a result, our UK&I safety culture was rated as 'Interdependent' by external experts. This means all workers, regardless of their job levels, go beyond caring about their own safety, to feeling invested in others' safety as well.

In addition, our UK&I operations have a robust and mature health and safety management system, certified to the ISO 45001 standard by Lloyd's Register Quality Assurance Limited. Our management system processes are available to all employees electronically, regardless of where they are located.

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WELLBEING & MENTAL HEALTH

The mental health and wellbeing of our people are critical to a psychologically safe culture, where employees can realize their full potential and look out for each other.

In 2022, our focus was on integral wellness – a holistic approach that includes physical, and emotional components, buoyed by social and family supports. Employee engagement and direct involvement in their own wellbeing are important to implementing this approach.

Although Finning's Wellbeing Program is global, our approach to embedding it ensures that initiatives are relevant to the cultural and situational needs of various regional locations. In 2022, we supported several initiatives that were developed and driven by frontline leaders and employees in all regions.

WELLBEING AND MENTAL HEALTH SPOTLIGHT

SUPPORTING MEN'S MENTAL HEALTH IN FORT MCMURRAY

When Mark Wilson was Technology Implementation Supervisor at Finning Canada's Fort McMurray operations, he was inspired to introduce The Centre for Suicide Prevention's Buddy Up campaign to his heavy equipment team. Buddy Up is a national campaign to support men's mental health.

Participants got tips on behaviour changes that could be warning signs, and tools to help them check in with a buddy and start a conversation.

Local and regional media helped Mark tell his story to encourage men to speak openly about mental health.

The Canadian Mental Health Association notes that men are three times more likely to die by suicide than women. The Buddy Up website states that 3,058 of the 4,011 suicides reported in Canada in 2019 were men.

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DIVERSITY, EQUITY & INCLUSION

Beyond doing the right thing, diversity, equity and inclusion (DE&I) give us access to different perspectives, which prepares our company to face global business challenges and advance our broader sustainability efforts.

This year, we enhanced our efforts to build a work environment where everyone feels safe and valued. We expect all our employees to contribute to a workplace that is free of harassment, and based on trust, with a firm commitment to respecting each other.

GLOBAL DIVERSITY, EQUITY & INCLUSION COUNCIL

We have a DE&I Council with a mandate for setting measurable and achievable regional and global goals and objectives. Our CEO chairs the Council, which includes employees representing regional DE&I Councils from Canada, South America, and the UK and Ireland. In 2022, the DE&I Council initiated an inclusive recruitment audit in conjunction with our talent acquisition team. Findings from that audit will inform priorities and action plans going forward.

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DIVERSITY, EQUITY & INCLUSION CONT'D

DE&I HIGHLIGHTS OF THE YEAR BY REGION INCLUDE:

UK AND IRELAND:

+ In 2022, Finning UK&I received accreditation as a *Disability Confident* employer. Disability Confident is a U.K. government program focused on getting persons with disabilities into employment and supporting them at work. This accreditation means Finning UK&I will commit to providing opportunities for disabled employees, and will work to attract, recruit, retain and develop disabled people. So far, this program has been successful with several permanent placements.

+ This year we established three Employee Resource Groups (ERGs)* – one for women at Finning, another for employees who served, or are currently serving, in the armed forces, and the third to support disabled employees by widening awareness about disability across the organization.

+ We formed a partnership with Birmingham Metropolitan Council to provide long-term unemployed people with work experience and technical skills.

SOUTH AMERICA:

+ Leaders Inclusion Walks demonstrated visible leadership and gathered information about accessibility for female and disabled employees, including suitability of facilities, tools, and work gear.

+ Initiatives to attract, hire and retain women** for frontline roles drew in high numbers of female trainees sourced from high schools and technical institutes, as well as through community outreach.

+ We maintained active involvement with the Mining Council of Chile to support STEM education and increase the number of female technicians and mechanics across the industry.

CANADA:

+ Initiated the Women in Operations Focus Group Project as part of our continuous listening strategy to better understand the experiences of women in front-line teams.

+ Created learning opportunities for all employees to build a shared understanding and awareness of Truth and Reconciliation. Activities included land and Treaty acknowledgements, webinars on Indigenous allyship, and introduction of a new ERG named Indigenous Together.

+ 20% of our new ThinkBig (CAT apprenticeship program) students are now female, which is well above the national average for heavy equipment technician (HET) apprentices.

* See pages 11 and 12 for more information about our ERGs.

** See DE&I Spotlights on pages 11 and 12 for more information about our diversity, equity, and inclusion programs.

HOLDING OURSELVES ACCOUNTABLE

To drive accountability and continuous improvement, we track performance and adjust our strategic objectives and performance indicators as we learn from the data.

Our Global Respect, Inclusion and Diversity Policy keeps everyone accountable for upholding diversity goals. We put this into practice with standards and processes that support implementation such as our continued efforts to improve inclusion and accessibility in our facilities.

	ACCOUNTABILITY	LEADERSHIP	TALENT OPTIMIZATION	INCLUSIVE CULTURE
FOCUS AREAS	**Everyone plays a role, and we measure progress along our journey**	**Leaders role model and reward inclusive behaviours that value diverse perspectives**	**We recruit, develop, and promote talent inclusively, to reflect a globally diverse supply of talent**	**We listen, grow, challenge and influence so everyone feels safe, valued and a sense of belonging**
LEADERS ACTIONS	**MONITOR PERFORMANCE** — **Drive alignment** of accountability through governance, goal setting, KPI reporting, performance management routine, intervening proactively	**ROLE MODEL BEHAVIOURS** — Build capability and champion psychological safety, respect, inclusion, equity and diversity through **Courage to Care**, **Conscious Inclusion**, and **Building Respectful Teams** etc.	**ANALYZE AND OPTIMIZE** — Use quantitative and qualitative reporting and analytics to identify and resolve gender-related gaps in people policies, processes, and programming	**ACTIVATE ALLIES** — Host **Culture Conversations** to raise awareness, celebrate successes, and listen for risks, collaborate on interventions, and integrate teams

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DIVERSITY, EQUITY & INCLUSION CONT'D

ROLE MODELS FOR RESPECT AND INCLUSION

In 2022, we continued our activities to cultivate an environment where everyone, at every level, can feel comfortable to speak up and speak out to keep each other safe. Initiatives that empower employees through engagement include:

+ **Employee Resource Groups (ERG)** – An ERG is a safe place for employees to collaborate, resolve issues, and support our DE&I goals. Initiated by employees, members determine the group's focus and identity. ERGs also provide guidance for the business, which contributes to making Finning an even better place to work.

+ **Traction** – Traction, Finning's employee intranet, enables leaders and employees to engage virtually to share stories, interests, learnings, and ideas. Traction is a crucial tool for two-way communication and collaboration between employees. There are more than 90 highly engaged and active online Traction communities. Launched in 2020, Traction has now become a go-to resource for employees to navigate the company. Data analytics show more than 10,000 active weekly users in all regions, which is approximately 75% of our workforce. Traction is also a valuable tool for onboarding new employees.

DE&I AT FINNING

We continued to fulfill our commitment to DE&I in 2022. Activities included an update to our multi-year strategy, which includes a focus on inclusive leadership, enhanced employee engagement through our ERGs and DE&I Councils, and recruiting a diverse workforce of top talent.

A critical component of this work will be to ensure DE&I goals and programs continue to align with and support the company's refreshed corporate strategy.

WOMEN IN LEADERSHIP ROLES (%)

BOARD	2021	33
	2022	46
EXECUTIVE	2021	26
	2022	30
SENIOR LEVEL LEADERS	2021	28
	2022	32
MID-LEVEL LEADERS	2021	26
	2022	25
FRONT LEVEL LEADERS	2021	17
	2022	17

DE&I SPOTLIGHT #1:

ESCONDIDA MINE (CHILE)

In 2022 we made further progress on our contractual agreement with BHP on staffing for their Escondida mine, which is the largest mining operation in Chile. The agreement represents a commitment by BHP and Finning to work together to grow female representation in the workforce to 50% by 2025. The initiative has a direct link to Finning's priority to advance STEM education for women and girls and gender-balance in the workplace.

ROADMAP TO GENDER BALANCE AT ESCONDIDA

GOAL

50% (174) female employees in Minera Escondida LPP Contract by 2025

NUMBER OF WOMEN HIRED AT THE ESCONDIDA MINE IN 2022:

35

TOTAL NUMBER OF FEMALE WORKERS AT THE MINE AT THE END OF 2022:

66

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DE&I SPOTLIGHT #3:

EMPLOYEE RESOURCE GROUPS IN CANADA

Finning Canada has three main Diversity, Equity and Inclusion ERGs:

RIG:
Rainbow Inclusion Group is our 2SLGBTQ+ and Allies ERG and is Finning's longest standing Employee Resource Group. The team celebrates and advocates for the community, to encourage a more inclusive culture across Finning, where employees feel comfortable and welcomed at work.

FACES:
Finning Achieving Confidence, Excellence and Success is our Canadian Women's Employee Resource Group. FACES' mission is to connect women across the business and be a voice of advocacy for gender equity.

INTO:
Indigenous Together is a community where Indigenous Employees and Allies can come together to learn about and celebrate Indigenous Culture. INTO plays an important role in Finning Canada's efforts towards Truth & Reconciliation, and Indigenous Inclusion.

ERG highlights from 2022 include:

Hosted 13 events for all employees to participate in, such as: guest speakers, lean-in circles, pop-up art shows, trivia contests, bake-offs, bingo, and fireside chats. Over 700 participants attended the events.

Led awareness initiatives such as the moosehide campaign, artwork displays, and courage to care topics on "coming out" and "Truth and Reconciliation".

Hosted 3 external guest speakers virtually to share stories and educate employees on topics such as Allyship and Treaty Acknowledgements.

BUILDING AN INCLUSIVE COMMUNITY

DE&I SPOTLIGHT #2:

SUPPORING DIVERSITY IN THE UK & IRELAND

Through our support of the UK Government's Kickstart Scheme that helps 16 to 24 year olds at risk of long-term unemployment find work, Joe Turner joined us for six months as a Team Administrator in our Order Fulfilment Team. Being Joe's first working role and being autistic and quite shy, this was a daunting step for him, but with regular support from colleagues his confidence blossomed. So much so that after completion of the Kickstart Scheme, we were more than happy to offer him a permanent role with us at the end of 2022.

Joe said: "My team here at Finning have really accepted me for who I am and that means a lot to me. I have the confidence now to join in with team discussions and I support one of our Employee Resource Groups 'A Different Ability' which gives employees with disabilities a sense of belonging and an opportunity to bring about positive change."

Finning

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TRAINING & LEADERSHIP DEVELOPMENT

We encourage training and career development for all our employees. Our employee training programs are focused in three streams: technical, sales, and leadership training. The long-term goal is to create a positive learning culture for all employees with a view to meeting our future needs for skills and capabilities.

TECHNICAL TRAINING

In 2022, our Canadian operations returned to in-person sessions for technical and role-related training, in response to preferences expressed by learners, instructors, and leaders.

We revamped and relaunched in-person technician onboarding in the second half of the year to provide a consistent experience for newly hired employees and to support our front level leaders. Our technical trainers also went through train-the-trainer sessions with Caterpillar® on the 797 series – their largest, highest capacity haul trucks used worldwide for mining and heavy construction.

At Finning South America (FINSA), we initiated an upskilling program to prepare mechanical technicians to maintain 798AC trucks, the new electric drive truck CAT is introducing in the mining market. In addition, our maintenance expert technicians went to the Caterpillar® Training center to be certified on maintenance skills on the electric drive trucks, models 794AC and 798AC. On the technology side, our most experienced people went through the Caterpillar® train-the-trainer program to be certified as "Technology & Autonomy Trainers". Also in 2022, FINSA & Caterpillar® signed an

agreement with AIEP institute, a private educational institution in Chile, to implement the AET (Technicians for Autonomous Equipment program). The AIEP´s Instructors went to Tucson, Arizona to participate in a technology boot camp to help design the program. The first course will be held in Q1, 2023.

2022 AVERAGE TRAINING HOURS PER EMPLOYEE, BY TRAINING TYPE

56	11	161
TECHNICAL	SALES	LEADERSHIP

SALES TRAINING

In 2022 we started work to revitalize our sales internship program in Canada. This work will continue into 2023. Aligned with our commitment to sales excellence, we are looking to strengthen our sales skills and add other supporting competencies.

Work on the Sales Career Development Process Accreditation Program also continued. The program focuses on four key areas – process and structure, planning and sourcing, sales training capabilities, and job performance and sustainability. FINSA continued the sales training program initiated in 2020 for our sales workforce in Chile, Argentina, and Bolivia. In this program, participants work with a coach to ensure that competencies are transferred to their daily activities. In 2022 FINSA's training program was accredited by Caterpillar® and the process, structure, capabilities, and sustainability of the program were given an 'Excellent' rating.

LEADERSHIP TRAINING

We are proud of our ongoing engagement with leaders at all levels, including emerging leaders. We are continuously working to support career development for leaders with the long-term goal of having a consistent leadership training approach across all regions. and a succession pipeline of qualified leaders.

+ The **Powering Up Program**, which is a global leadership program for our frontline leaders, moved into its second year of deployment with more than 900 frontline leaders participating.

+ Our **Power to Lead** program for mid-level leaders ran three new cohorts in 2022, two in Canada and one in the UK and Ireland.

+ FINSA has established a leadership program to prepare current front-line leaders for advancement to supervisors. The program has eight modules covering the role of Supervisors, communications, union relations, business metrics, and decision making. Many of the modules are delivered by internal instructors. In 2022 the program was offered to Antofagasta Component Reconstruction Center and Construction leaders, and in 2023 it will be offered to Mining and Logistics leaders. Upon completion of this program, trainees will participate in the global Powering Up program.

EMPLOYEE ENGAGEMENT

Our long-term business success depends on the skills, capabilities, and engagement of our employees. Training and development are important factors to ensure our employees are ready to do their work safely and contribute fully.

EMPLOYEE ENGAGEMENT AT FINNING

In 2022, we reduced the frequency of our global Employee Experience surveys to every two years, and undertook a more "active listening" approach, through smaller, targeted pulse surveys, as well as increased management listening and communication through town halls, walk throughs, and #AskFinning on Traction.

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ENVIRONMENT

We have robust programs to reduce greenhouse gas (GHG) emissions from our facilities and fleet, prevent and control spills, and reduce waste generated by our operations.

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GHG EMISSIONS

In 2022, due to increased level of business activity, our absolute GHG emissions increased 1% year over year and the GHG emissions intensity by exposure hours decreased 9%. Significant progress was made during the year to coordinate a change of our power supply contracts to renewable energy, which will keep us on track to achieve our 2027 goal of reducing our emissions by 40%, compared to our 2017 baseline. According to the plan, the main reductions are expected to happen in 2024 and the following years.

We also implemented energy/GHG reduction initiatives at numerous facilities and operations, including switching to renewable electricity and replacement of aging or outdated machinery with more energy efficient equipment. Some notable examples of these programs and initiatives include:

Renewable energy
In South America, we continue to increase our procurement of renewable electricity for our facilities from certified renewable energy producers.

Automatic meter readers
With the support of a global energy consultancy, we continue to install automatic meter readers (AMR) to monitor our natural gas consumption

and half-hourly (HH) electric meters at all our UK locations to give us more timely information on our fuel use and carbon emissions, allowing us to identify and prioritize opportunities to improve energy efficiency. We expect to complete this work in 2023.
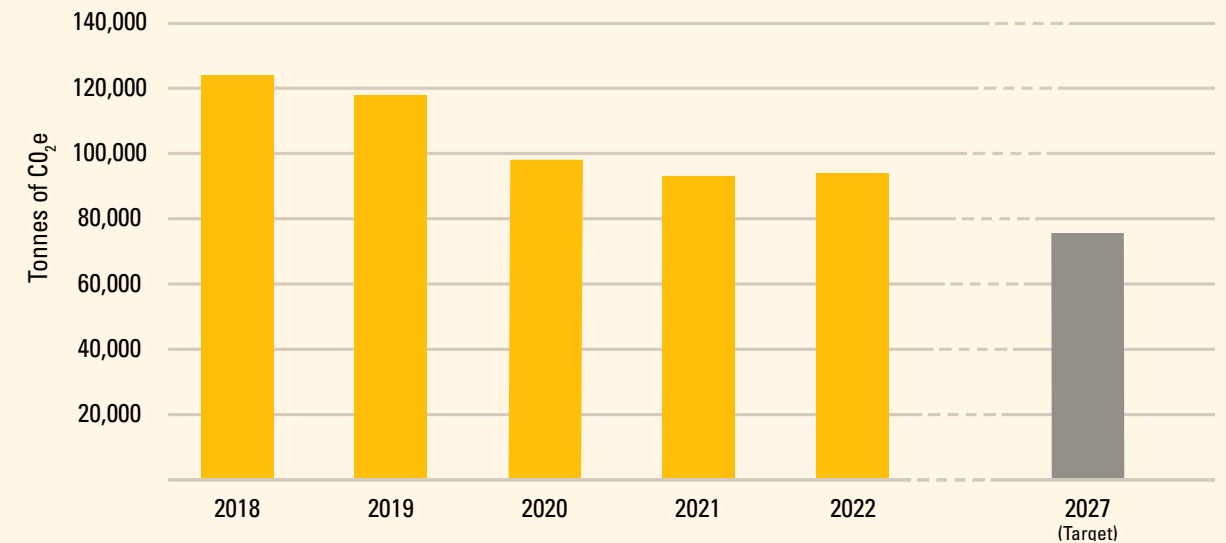
Switch to hydrogenated vegetable oil
In the UK, we started a pilot project involving the use of hydrogenated vegetable oil (HVO) in the workshop heaters in our Glasgow facility, as well as in certain service vehicles at our Cannock facility.

Reduction of idling
In Canada, we continued our idling reduction program for our fleet.

GLOBAL GHG ABSOLUTE EMISSIONS (CO$_2$e tonnes)

Bar chart showing Tonnes of CO$_2$e by year: 2018 ≈ 123,000; 2019 ≈ 118,000; 2020 ≈ 98,000; 2021 ≈ 93,000; 2022 ≈ 94,000; 2027 (Target) ≈ 75,000.

HOW WE PLAN TO ACHIEVE OUR TARGET

40% reduction in absolute GHG emissions from 2017

- INCREASE USE OF RENEWABLE ENERGY
- FACILITIES OPTIMIZATION
- ENERGY EFFICIENCY
- FLEET IMPROVEMENTS

1) Scope 1 emissions are from activities that are under our control (e.g., fuel from fleet, gas for heating). Scope 2 emissions are from purchased electricity. Scope 2 emissions included in this graph are market-based. For location based emission, see the performance table section of this report.

2) Totals include 4Refuel.

3) Emissions are calculated using up to date emissions factors in each region and applying the IPCC 5th assessment report for global warming potentials.

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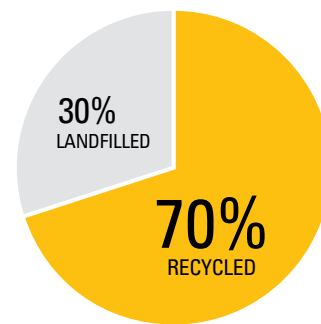INTRODUCTION | PEOPLE | ENVIRONMENT | CUSTOMERS | 4REFUEL | COMMUNITIES | GOVERNANCE & ETHICS | PERFORMANCE TABLES | TCFD/SASB/GRI
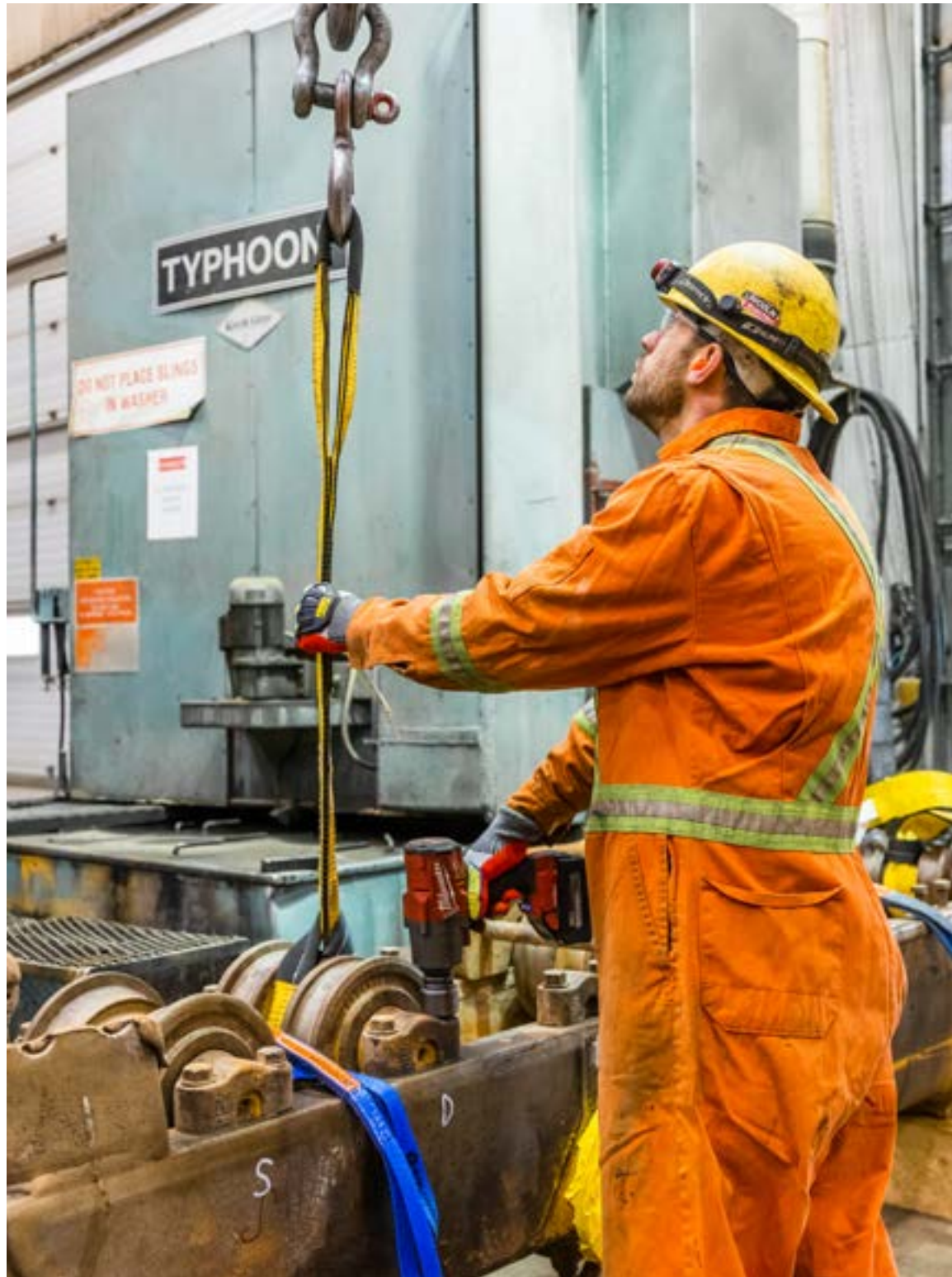
WASTE MANAGEMENT

We remain committed to reducing the amount of waste we generate and send to the landfill. We do this in two ways:

+ Applying the principles of the circular economy through remanufacturing components to extend the life of our customers' equipment; and

+ Continuously seeking out opportunities to reduce waste across our operations, including packaging waste, used tires, and used oil, as well as other liquid wastes.
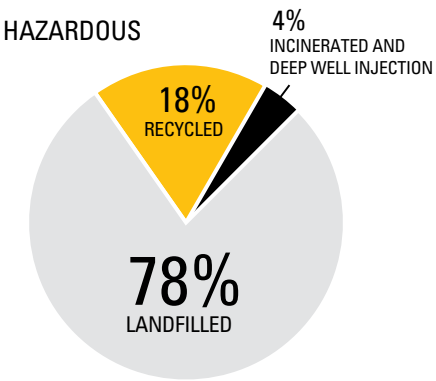
WASTE BY DISPOSAL TYPE

NON-HAZARDOUS

30% LANDFILLED

70% RECYCLED

HAZARDOUS

4% INCINERATED AND DEEP WELL INJECTION

18% RECYCLED

78% LANDFILLED

+ metal *(engine cores, used parts)*
+ cardboard
+ wood
+ solid dry waste
+ mixed recyclables
+ packaging *(wood pallets, crates, cardboard boxes, and plastic)*
+ tires *(replaced during maintenance are sent for recycling.)*

+ contaminated liquids *(used oil, glycol, wash pit water, wash bay sludge)*
+ contaminated soil
+ contaminated material *(oily rags, used filters, used oil, absorbents, and aerosols)*

WASTE SPOTLIGHT #1:

UK&I

We engaged with waste contractors in the UK to help us track the types and volumes of waste we generate and recycle and to calculate the associated CO_2 reductions. We also established a working group with Caterpillar® to develop a pilot project to reduce plastics from suppliers, and we continue to work on plastic packaging reduction at our national distribution centre.

WASTE SPOTLIGHT #2:

CHILE

In 2022, the government of Chile announced it will introduce a new Extended Producers Responsibility (EPR) regulation in 2023. This new regulation requires commercial and industrial waste generators to take full responsibility for managing and recycling certain wastes, including used tires, used oil, used batteries, electrical and electronic devices, and plastic and paper packaging. We continue to enhance our waste management practices to comply with this new regulation.

WASTE SPOTLIGHT #3

CANADA

We engage with waste contractors in Canada to track the types and volumes of waste we generate and recycle and to calculate the associated CO_2 reductions. Through our partnership with Waste Management, we are in the process of formally implementing a rotating Compology program that focuses on reducing CO_2 emissions through optimization of waste pickup frequency. For more information about Compology, click here

SPILLS

We recognize that our equipment servicing activities and chemical storage present potential risks of spills. To minimize the potential impact to the environment, we have implemented strict procedures across all areas of our business that involve activities such as handling, transporting, using, storing, disposing of, and transfer of fuels, chemicals, and other hazardous materials. If a spill occurs, we respond immediately to stop and contain the spill, report the incident to appropriate authorities, and undertake clean-up and remediation.

REPORTABLE SPILLS

	2019	2020	2021	2022
Total volume of reportable spills (litres)	1,300	8,092	4,570	208

Legend: ▢ Total volume of reportable spills (litres)   ● Number of reportable spills
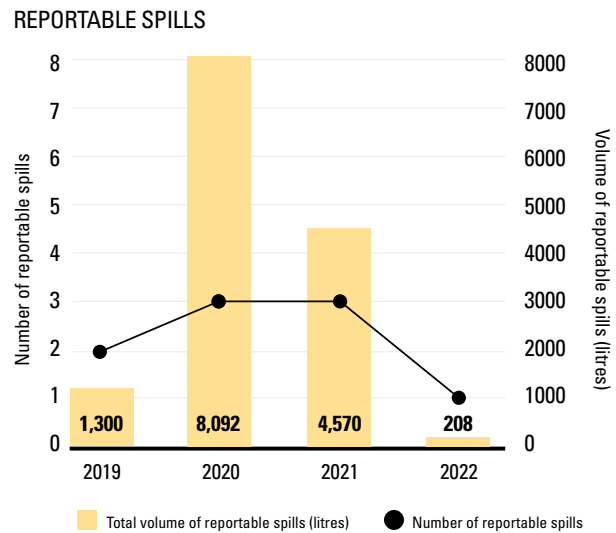
**In 2022, we had one reportable spill:**

Red Deer:
The spill occurred when a pallet fork punctured a drum, resulting in 208 litres of transmission oil being released. The spill was contained in the snow on a concrete apron and the snow was immediately removed and placed in a hazardous waste containment bin. Absorbent pads were placed down after the snow was removed. The concrete apron has been inspected and no staining or residual impacts remain.

SPILL PREVENTION IN OUR OPERATIONS

STORAGE
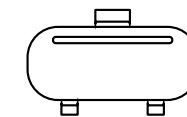
Fuel and chemical storage at our branches present potential risks of spills. We have double-walled storage tanks equipped with controls to prevent spills. We also conduct regular inspections to ensure the integrity of the tanks.

FUEL LOADING/ UNLOADING
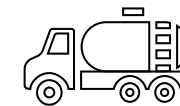
We implement strict procedures to prevent spills during fueling including the use of spill containment equipment such as drip pans.

SERVICE TRUCKS

We have spill kits on all service trucks to minimize impacts if spills happen.

FACILITIES

Equipment Cleaning

All Finning facilities that discharge effluent back into municipal or other systems treat the wastewater through interceptors or separation systems prior to discharge.

Equipment Maintenance

We have procedures to avoid spills during maintenance of our customers' equipment. We conduct regular site inspections and equipment maintenance to prevent leaks from our own equipment.

We have spill kits at all facilities to minimize impacts if spills happen.

We provide a spill response emergency line for emergencies in each region.

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CUSTOMERS

We continue to support our customer's decarbonization initiatives and work with them to achieve their sustainability goals. From low carbon equipment to leading edge autonomous and digital solutions, we help customers improve their productivity and safety performance, while helping reduce their GHG emissions.

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CUSTOMER SAFETY

AUTONOMY SPOTLIGHT:

KEARL

In 2016, when Imperial Oil first decided to implement autonomous haulage at its Kearl oil sands operation in northern Alberta, the company faced several challenges. Kearl was the first application of Cat MineStar Command for hauling in the extreme weather and challenging terrain conditions found in the Canadian oil sands. It was also the first time Caterpillar® had implemented Command for hauling on Cat 797F 364-tonne (401-ton) trucks. However, under the direction of a close working team of experts from Imperial Oil, Finning Canada and Caterpillar®, the company has been able to meet those challenges to become one of the largest 797 autonomous sites in the world.

In 2022, Finning and Caterpillar® assisted IOL in the conversion of additional autonomous haul trucks and the expansion of the autonomous zone from a segregated area to encompass the entire mine. This has resulted in a significant increase in the annual tonnage hauled autonomously.

For more information about the use of autonomous equipment at Kearl, watch this video.

Our goal is to provide products and services that enhance our customers' safety performance by utilizing technologies that reduce workers' exposures to risk, including technologies that can be used for remote and autonomous operations.

AUTONOMOUS EQUIPMENT

Demand for autonomous equipment is growing across many industries as the technology continues to develop. Autonomous haul trucks, excavators and other equipment offer significant safety advantages, especially for operations in remote locations or near bodies of water. In addition, use of autonomous equipment can be optimized so customers achieve improved productivity while reducing risks to safety.

Autonomous equipment still requires skilled operators, but instead of being in the equipment, the operators are in a safe, controlled environment. This reduces the risk of sprained ankles, back injuries, and other soft tissue damage from working in and around the vehicles, as well as more serious injuries from rollovers and other equipment accidents.

Autonomous equipment technologies offer additional advantages. They provide an opportunity for operators with mobility or access constraints to work without having to travel to and from a worksite. This, in turn, results in significant environmental benefits, cost savings and decreased safety risks as fewer employees need to travel in and out of remote work locations.

Finning helps customers become familiar and comfortable working with autonomous equipment. In addition to operator training, we work with customers to update their safe work procedures to align with autonomous technology.

CUSTOMER SAFETY SPOTLIGHT:

ESCONDIDA MINE IN CHILE

In 2022, BHP Group Limited, Caterpillar® Inc. and Finning announced an agreement to replace BHP's entire haul truck fleet with electric drive trucks at the Escondida mine, the world's largest copper mine, located in the Antofagasta region in northern Chile. This agreement is part of BHP's strategic equipment renewal plan. The new Caterpillar® 798 AC electric drive trucks feature technology that can deliver significant improvements in material-moving capacity, efficiency, reliability, and safety. It can also generate a positive impact in key initiatives for the future, such as decarbonization, inclusion of employees with mobility challenges, autonomous technologies, and the development of local capabilities. The first trucks are expected to arrive at the mine in the second half of 2023.

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VALUE ADDED DEALER SERVICES

Under our CUBIQ™ brand, we offer comprehensive digital dealer services to all our customers. Our dealer services are designed to help remove barriers and allow customers to interact with us efficiently and effectively. Customers can order parts, download invoices, arrange servicing, manage returns, as well as get official information and advice about our products, all through CUBIQ™.   More information about our dealer services can be found here.

Using our dealer services for these types of tasks saves our customers considerable time and money. For example, customers can visit our CUBIQ™ website to determine which parts can be returned and by initiating their return online, significantly reduce the processing time.

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SUSTAINABLE CUSTOMER PERFORMANCE

In addition to dealer services, our CUBIQ™ digital services group uses the latest platforms and technologies to create end-to-end performance solutions for our customers. We tailor performance solutions for each customer, enabling them to achieve higher levels of productivity and at the same time improve their safety, environmental, and cost performance.

In 2022, we launched our CUBIQ™ Sustainability Dashboard for mining and construction customers. This solution establishes a baseline for a company's environmental goals, and enables our customers to measure and monitor their CO$_2$ emissions, and identify opportunities to improve operational efficiency. By providing visibility into fuel burn and equipment utilization, we empower customers to maximize the efficiency of their fleets, reduce operational costs, and optimize asset utilization.

The CUBIQ™ Dashboard can also convert this information to potential costs so the customers know how much they are spending on fuel and how much they can expect to pay in carbon taxes. The CUBIQ™ Dashboard allows customers to benchmark the performance of their units against broader market-based performance. Using this information, customers can manage their project plans to reduce the amount of idling time and decrease their carbon emissions.

SUSTAINABLE CUSTOMER SOLUTIONS SPOTLIGHT

REAL TIME FUEL MONITORING

We have partnered with Caterpillar® and a major customer in Canada to develop a detailed fuel monitoring solution to measure fuel consumption on a per second basis in the customer's largest mining trucks by installing fuel flow meters in the trucks. This system allows the customer to match real-time fuel consumption data with other telemetry data about the truck's geographic position and create fuel consumption maps. This allows the customer to see the locations where fuel consumption rates increase as the truck travels through the mine.

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REMANUFACTURING

Our product remanufacturing process returns component products that are at the end of their initial serviceable lives to like-new condition. Customers can return a used component to us, where it is disassembled, cleaned, inspected, and remanufactured to original factory specifications, including any relevant engineering updates, at our OEM Remanufacturing operation in Canada and Component Rebuild Centers (CRCs) in the UK and South America. We follow strict reuse guidelines and advanced remanufacturing technology, processes, and quality controls to ensure remanufactured products provide like-new performance. All our remanufactured parts come with a same-as-new warranty.

To learn more about OEM, our remanufacturing facility in Canada, watch our <u>video.</u>

END OF SERVICEABLE LIFE
A component (engine, transmission, powertrains etc.) reaches the end of its serviceable life

SEND TO REMANUFACTURING

CLEAN
High pressure cleaning reduces water use

INSPECT

REPLACE
Some parts need to be replaced with new CAT parts

SALVAGE
Some parts can be reused after machining, resurfacing and other processes

OLD PARTS

NEW PARTS

TEST
Ensure all parts have the same performance

RECYCLE
Parts that cannot be used are recycled

REASSEMBLE

A COMPONENT CAN BE REMANUFACTURED UP TO
6X

SAME AS NEW
In 3-8 weeks customers get same-as-new performance, with a comparable warranty, at a lower cost than buying new

ENVIRONMENTAL BENEFITS OF REMANUFACTURING

+ Reduces waste

+ Recycles thousands of tonnes of iron each year

+ Reduces the need for raw material, energy and water to produce new parts and machines

+ Extends the value of the energy and water consumed in the original manufacturing process

+ Keeps high-value non-renewable resources in circulation longer

3,725
tonnes of metal recycled in 2022

All of the recycled metals were diverted from the landfill

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RESPONSIBLE SUPPLY CHAIN

Although Caterpillar® is our single biggest supplier, we purchase goods and services from more than 8,000 other suppliers. We require all our suppliers to comply with our Supplier Code of Conduct. This Code sets out our expectations in areas including health & safety, ethics and governance, people and communities, and corporate social responsibility. Our Supplier Code of Conduct can be found here.
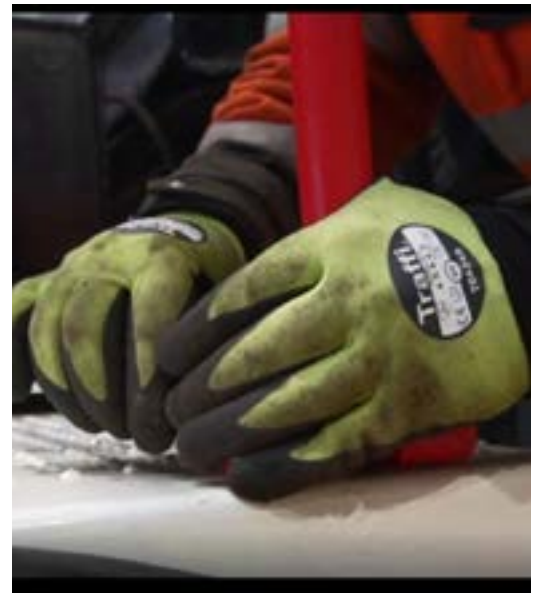
RESPONSIBLE SUPPLY CHAIN SPOTLIGHT:

TRAFFI GLOVES

Traffi revolutionized the safety glove market with its innovative traffic light system of red (lowest protection), amber (medium protection), and green (highest protection) gloves. Traffi offers sustainable gloves that contribute to a carbon reduction. Between January 2021 and July 2022, Finning purchased almost 25,000 pairs of Traffi Gloves.

For more information about Traffi, click here.

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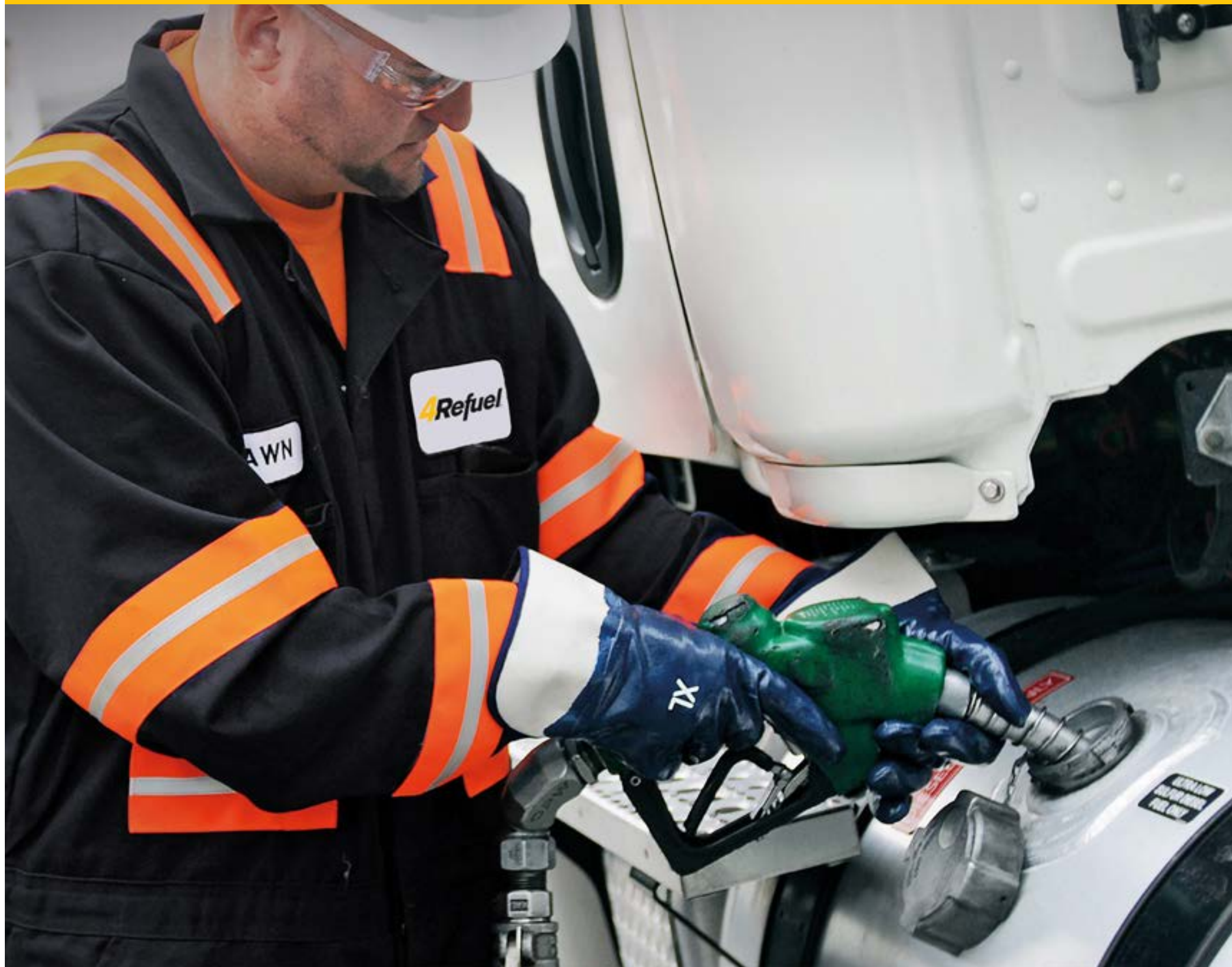
4REFUEL

4Refuel has implemented a Quality, Safety & Environment (QSE) program to ensure consistent standards of service quality, workplace safety and environmental protection. These QSE standards exceed many legislated requirements making 4Refuel one of the few companies permitted to carry out high-risk and specialized fueling.

COMPANY OPERATIONS

701,682
DELIVERIES

815,233,192
LITRES OF FUEL DELIVERED

4,582,999
PIECES OF EQUIPMENT REFUELED

12,187,387
KMS DRIVEN

1
REPORTABLE SPILL

*Reportable spills are defined as spills that must be reported to regional authorities according to each jurisdiction's regulations
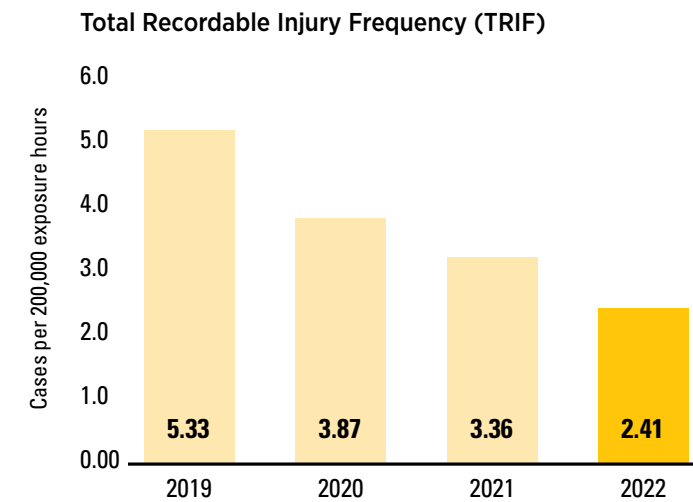
PEOPLE AND SAFETY

Through acquisitions and organic growth, 4Refuel added approximately 40 new employees in 2022, many of whom are customer-facing, frontline operators called Certified Refueling Professionals (CRPs). Through careful management and training, as well as the addition of two new defensive driving specialists, 4Refuel's safety performance among CRPs improved in 2022 as measured by total recordable injury frequency (TRIF).

4Refuel's culture of safety and care extends to every employee, from CRPs to technicians to management. They all undergo training and certification in hydrogen sulfide (H_2S) safety, first aid, Transportation of Dangerous Goods, Construction Safety Training System, Workplace Hazardous Material Information System, and Canadian Petroleum Products Institute standards.

4REFUEL SAFETY SPOTLIGHT:

LYTX CAMERAS

In 2022, 4Refuel completed the installation of Lytx cameras in its trucks. These cameras use machine vision and artificial intelligence technology to help detect and deter distracted driving, which has contributed to improved fleet safety management and performance.

Total Recordable Injury Frequency (TRIF)

Cases per 200,000 exposure hours

Year	TRIF
2019	5.33
2020	3.87
2021	3.36
2022	2.41

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FLEET

4Refuel's fleet operations remain the organization's main source of GHG emissions. The company has implemented numerous programs to reduce those emissions such as replacing many of its older, less efficient trucks with newer vehicles that have better fuel efficiency and can run on renewable diesel. In addition, compressed natural gas (CNG) powered trucks were added to its fleet beginning in September 2022. 4Refuel plans to increase the number of CNG trucks in the coming years based on a pilot conducted in 2022. The company also continues to use route optimization technology to plan its transport routes, reducing the time between when a truck leaves a distribution centre and when it makes its initial delivery.

LOW CARBON FUELS

4Refuel has extensively researched the transition to lower carbon energy options and held active discussions with customers about their current and future needs. The feedback indicates that while there will continue to be high demand for traditional fuels for years to come, demand for low-carbon fuels has already begun and will only increase. For this reason, 4Refuel recently made several investments as part of its Gas as a Service strategy, the largest of which was the acquisition of ComTech Energy.

4REFUEL LOW CARBON FUELS SPOTLIGHT #1

COMTECH ENERGY

In 2021, 4Refuel acquired a 54.5% controlling ownership interest in ComTech Energy, a leading North American provider of proprietary mobile fueling solutions for low-carbon fuels, including compressed natural gas, renewable natural gas and hydrogen. This acquisition demonstrates 4Refuel's and Finning's commitment to expanding our fueling capabilities beyond diesel to support our customers' journey through the transition to lower carbon energy options.

4REFUEL LOW CARBON FUELS SPOTLIGHT #2

LAFARGE

In 2022, Lafarge Canada announced a partnership with 4Refuel for the supply of renewable diesel (R50, a 50% renewable diesel) for Lafarge's diesel equipment fleet at their aggregate, ready-mix, asphalt and construction sites in the Greater Vancouver Area. The switch to R50 renewable diesel reduced emissions by approximately 36% or 1,300 tonnes of CO_2 equivalent, on a lifecycle basis, by the end of 2022, roughly equivalent to taking 295 cars off the road. Lafarge projects an annual reduction of 5000 tonnes CO_2e if the switch to R50 is made for all of 2023.

SPILLS

We continue to implement procedures to minimize spills during fuel transfer: preventing spills during fueling through rigorous operator training and spill prevention practices and control; and preventing spills from storage tanks through standards and features and routine inspections and maintenance.

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COMMUNITIES

At Finning, we approach our ongoing community investment opportunities with our eyes on the future. We have also lent a hand to support our communities in times of urgent need, including becoming directly involved in disaster relief efforts.

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COMMUNITY INVESTMENT

Our primary community investment focus is on making a measurable difference to the communities where we live and work. Education in science, technology, engineering, and mathematics (STEM) is a high priority for Finning. We support STEM initiatives in concert with leading strategic partners in the non-profit sector, and we seek out opportunities that intersect with our strategic priorities in our support of Indigenous communities, women and girls, and other at-risk or under-served groups.

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STRENGTHENING RELATIONSHIPS WITH CANADA'S INDIGENOUS PEOPLES

We continued to embed our Indigenous Guiding Principles into recruitment and procurement processes, business and strategic relationships, and community investment partnerships in Canada. These principles also come to life with programs that support local communities through education, empowerment, and engagement including:

+ **National Aboriginal Outreach Program** – a community-based program that makes a connection between modern science and local traditional knowledge and culture.

+ **Outland Youth Employment Program** – 2022 is our second consecutive year supporting this six-week, land-based summer program for 25 Indigenous youth. The program teaches a broad range of life, nature, STEM, and career skills.

+ Support for Indigenous-led business growth and creating employment opportunities for Indigenous people in 2022. For example, Finning Canada's Power Systems Group won a major contract for a job that requires 20 per cent Indigenous involvement.

+ Indigenous awareness training for employees, with guest speakers and Indigenous-led employee discussion panels, championed through a Finning Employee Resource Group called Indigenous Together (INTO) for Indigenous employees and their allies.

+ Finning is an active member in the Northeastern Alberta Aboriginal Business Association (NAABA) and members of the Finning team attended several events put on by NAABA throughout the year. This along with many other initiatives are an important way for Finning to build relationships with Indigenous Peoples and Indigenous-owned businesses.

+ **Partnership with Little Warriors** – Little Warriors is a national charitable organization focused on awareness, prevention, and treatment of child sexual abuse. Finning supported the delivery of their Prevent It! program to Indigenous communities.

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ADVANCING STEM EDUCATION

In Canada, the partnerships we have with organizations that promote and support STEM education provide our employees with opportunities to volunteer their time to mentor students and create awareness of the wide range of future STEM career opportunities.

In South America, engaging young children in STEM is also a priority, with a focus on children in vulnerable life situations.

In the UK, STEM activities focus on school partnerships, including a partnership with the Institute for Engineering and Technology that reaches out to schools to draw in children in the five-plus age groups.

REGIONAL OUTREACH

CANADA

We supported STEM outreach for Indigenous youth, and women and girls through programming delivered by Actua, Hackergal, Girls Inc. of Northern Alberta, and Outland Youth Employment Program, engaging with a total of 125,000 youth in 225 communities across western Canada. We also funded 22 scholarships at 14 schools, and presented two female students with Finning Canada's STEM Awards.

We committed to a two-year partnership with Victoria Gold Yukon Student Encouragement Society, which serves more than 6,000 students from kindergarten to Grade 12. Funding goes to grassroots-led STEM projects, including initiatives for Indigenous communities and women.

We provided funding for more than 1,000 youth in British Columbia to participate in FIRST Robotics competitions, allowing them to work as teams to learn STEM concepts and gain real-world, hands-on, problem-solving experience.
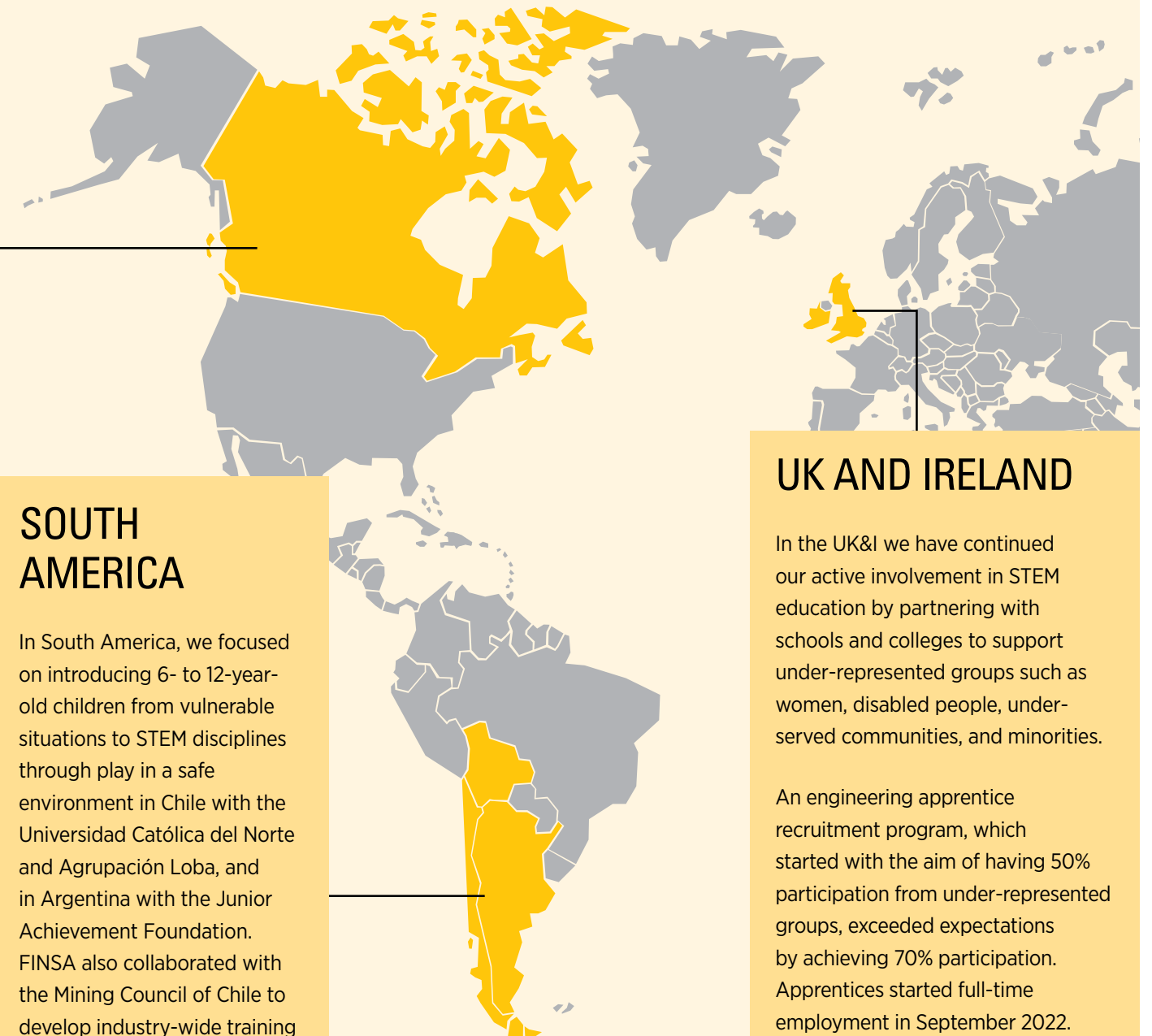
SOUTH AMERICA

In South America, we focused on introducing 6- to 12-year-old children from vulnerable situations to STEM disciplines through play in a safe environment in Chile with the Universidad Católica del Norte and Agrupación Loba, and in Argentina with the Junior Achievement Foundation. FINSA also collaborated with the Mining Council of Chile to develop industry-wide training and inclusion initiatives for women at our workplaces in Antofagasta, Chile.

UK AND IRELAND

In the UK&I we have continued our active involvement in STEM education by partnering with schools and colleges to support under-represented groups such as women, disabled people, under-served communities, and minorities.

An engineering apprentice recruitment program, which started with the aim of having 50% participation from under-represented groups, exceeded expectations by achieving 70% participation. Apprentices started full-time employment in September 2022.

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GOVERNANCE AND ETHICS

A robust governance structure and strong ethical practices are essential to building trust, mitigating risk, keeping our people safe, and creating value for all stakeholders.

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MAINTAINING STRONG GOVERNANCE

Finning's Board of Directors has oversight and accountability for all aspects of our governance. Board members collaborate with the Finning Leadership Team (FLT) to incorporate best practices for continuous improvement. The table to the right summarizes our important governance practices and metrics. For more details about our Board, please refer to our most recent Management Proxy Circular. Our corporate policies can be found here.

RISK MANAGEMENT

The Board of Directors has overall responsibility for risk oversight. Committees of the Board assist in fulfilling this obligation by reviewing existing and emerging risk exposures identified by management and/or delegated for oversight by the Governance & Risk Committee. They also assess the mitigating actions that management is taking to address such exposures on a quarterly basis.

BOARD & GOVERNANCE INFORMATION

(as of December 31, 2022)

Size of board	**13**
Average age of directors	**64.8**
Number of independent directors	**12**
Mandatory retirement age	**72**
Separate chair and CEO	**Yes**
Comprehensive board assessment process	**Yes**
Independent chair	**Yes**
Average board tenure	**5.9 yrs**
Annual election of directors	**Yes**
Proxy access	**Yes**
Majority Voting in Director Elections	**Yes**
Code of Conduct for directors, officers and employees	**Yes**
Board meetings held in 2022	**6**
Stock ownership guidelines for directors and executive officers	**Yes**
Board and committee meeting attendance in 2022	**98%**
Policy on share trading and hedging	**Yes**
Say on Pay advisory vote	**Yes**
Support of our approach to executive compensation in 2022	**93.7%**
Women Board members	**38%**
Board Inclusion and Diversity Policy	**Yes**
In-camera sessions held with independent directors only at every Board and committee meeting	**Yes**

ETHICS

CODE OF CONDUCT

Finning's Code of Conduct requires all employees, at all levels, to be accountable for upholding the company's standards, values, and policies. All employees must take Code of Conduct training each year, with a test score of at least 80 per cent required for completion. We review and update our Code of Conduct annually.

EMPOWERING EMPLOYEES TO SPEAK UP

Finning's Whistleblower Policy protects employees from any retaliation from raising ethics concerns. Our executives, managers and supervisors have responsibilities under our Code of Conduct to support and protect those who speak up. We made improvements to the ethics program in the past year, including adopting global guidelines for investigations and consistent application of processes to ensure employee concerns are appropriately investigated and addressed.

84% of reports related to potential violations of our Code of Conduct in 2022 were closed during the year and 16% are still under investigation. Of the closed cases, 53% were fully or partially substantiated and appropriate action was taken, which ranged from training to discipline to termination.

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CYBERSECURITY AND DATA GOVERNANCE

Globally, the number, intensity, and sophistication of attempted cyberattacks have increased. As a result, in 2022, we continued to pay close attention to cybersecurity to maintain trust among all stakeholders and assure our customers that we continue to protect Finning's information and our customers' data. Our cybersecurity program aligns with global best practices and information security frameworks such as ISO 27001/2 and the Center for Internet Security (CIS) Critical Security Controls. Our Board, through the Audit Committee, oversees cybersecurity.

ENHANCING CYBERSECURITY

We managed cybersecurity risks in 2022 by implementing the following measures:

+ Continuously reviewing, enhancing, and/or implementing security controls, training, policy enforcement mechanisms, management oversight and monitoring systems.

+ Upgrading many of our information technology systems, applications and supporting network infrastructure.

+ Regular partner cadence reviews to enhance our email security and endpoint detection and remediation capabilities.

+ Maintaining a retainer with a third-party cybersecurity technology company to provide Finning with immediate assistance in the event of a cyber incident.

+ Completing thorough information security reviews in respect of potential new suppliers, contractors, and vendors to ensure that such third parties align with our cybersecurity standards.

+ Delivering cyber security training to Finning employees.

+ Ongoing vulnerability management monitoring and remediation.

In addition, our new organizational structure includes global leadership focusing on security operations, security services, security risk and compliance and enterprise architecture.

STRONG DATA GOVERNANCE

Our Privacy Officer and our data governance framework guide how we use, manage, and protect data belonging to employees, customers, suppliers, and partners. An internal response team has been assembled and trained to execute incident response plans if there is a cyber incident.

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FORWARD-LOOKING INFORMATION

This report contains information about our business outlook, objectives, plans, strategic priorities and other information that is not historical fact. Information we provide is forward-looking when we use what we know and expect today to give information about the future. Forward-looking information in this report includes, but is not limited to, the following:

Sustainability: Our sustainability roadmap, including our plans with respect to our focus areas, listed on page 3.

People: Our plans to continue strengthening our safety culture and focus on the prevention of significant incidents; our multi-year DE&I strategy, including our focus on inclusive leadership; enhancing employee development through our ERGs and DE&I Councils and broadening diversity through recruitment; and our plans to grow female representation in the technical workforce at the BHP mining operations in Escondida to 50% by 2025.

Environment: Our continuing investment in energy efficiency and emission reduction activities across our regions, including procurement of renewable energy, increasing fleet efficiency and facilities optimization (our assumption is that effective energy efficient and emission reduction technology and options, including efficient fleet options, exist and can be implemented at our branches and sites at a cost that is not prohibitive); our strategy (including changing power supply contracts to renewable energy and increasing use of energy efficient equipment), plans and anticipated timeline to achieve our targeted 40% reduction in absolute GHG emissions by 2027 (from a 2017 baseline), listed on page 15; our continuing focus on initiatives to reduce waste and enhance our waste management practices; and our intended rollout of a Compology program to help reduce CO2 emissions from waste disposal.

Customers: Our goal to continue providing products and services, including autonomous technology, that improve customer safety and productivity, and provide environmental benefits and cost savings; our expectation to supply Caterpillar® 798 AC electric drive

trucks in the renewal of the haul truck fleet at BHP's Escondida mine and for delivery to commence in H2 2023 (the actual number of trucks to be supplied may vary from the size of the current fleet and delivery expectations assume no supply chain disruption), and the benefits and improvements expected to be delivered by the technology featured on the trucks; the anticipated benefits to customers from our CUBIQ™ digital dealer services and performance solutions, including our Sustainability Dashboard, listed on page 21 (assumes the technology will function and be utilized by customers as intended); our plans to develop with Caterpillar® and a customer a fuel monitoring solution and the anticipated benefits of such technology; our expectation to better assess and manage sustainability-related risks in our supply chain from procurement technology we implemented in 2022.

4Refuel: Our plans for 4Refuel to increase CNG fuel trucks in future years based on a pilot conducted in 2022; our continuing investment to expand our fueling capabilities beyond diesel (assumes demand for low-carbon fuels will continue to increase); and the implementation of 4Refuel's Gas as a Service strategy.

Governance and Ethics: Our plans related to cybersecurity preparedness, including annual cybersecurity tabletop exercises.

TCFD: Our climate-related risks and opportunities, including timelines, listed on page 41; our strategic pillars to address and manage the impact of climate-change related risks and opportunities, listed on page 42; our expected supply and delivery to Artemis Gold Inc. and Codelco (assumes timely placement of binding purchase orders and no supply chain disruption); and our plans with respect to our strategic partnerships, listed on page 43.

All such forward-looking information is provided pursuant to the 'safe harbour' provisions of applicable Canadian securities laws. Unless otherwise indicated, forward-looking information in this report reflects

our expectations at the date of this report. Except as may be required by Canadian securities laws, we do not undertake any obligation to update or revise any forward-looking information, whether due to new information, future events, or otherwise.

Forward-looking information, by its very nature, is subject to numerous risks and uncertainties and is based on a number of assumptions. This gives rise to the possibility that actual results could differ materially from the expectations expressed in or implied by such forward-looking information and that our business and sustainability outlook, objectives, plans, strategic priorities and other information that is not historical fact may not be achieved. As a result, we cannot guarantee that any forward-looking information will materialize.

Factors that could cause actual results or events to differ materially from those expressed in or implied by this forward-looking information include: the impact and duration of, and our ability to respond to and manage, high inflation, increasing interest rates, supply chain challenges, and the impacts of the Russia-Ukraine war; general economic and market conditions; foreign exchange rates; commodity prices; interest rates; our ability to maintain our relationship with Caterpillar; the level of customer confidence and spending, and the demand for, and prices of, our products and services; our dependence on the continued market acceptance of our products, including Caterpillar® products, and the timely supply of parts and equipment; our ability to continue to sustainably reduce costs and improve productivity and operational efficiencies while continuing to maintain customer service; our ability to manage cost pressures as growth in revenue occurs; our ability to negotiate satisfactory purchase or investment terms and prices, and secure financing on attractive terms or at all; the intensity of competitive activity; business disruption resulting from business process change, systems change and organizational change; our ability to attract sufficient skilled labour resources as market conditions, business strategy or technologies change; our ability to negotiate and renew collective bargaining agreements

with satisfactory terms for our employees and us; our ability to maintain a safe and healthy work environment across all regions; regulatory initiatives or proceedings, litigation and changes in taxes, laws, regulations, or policies; stock market volatility; changes in political and economic environments in the regions we carry on business; our ability to respond to climate change-related risks; the cost of climate change initiatives; actual climate change consequences; the occurrence of natural disasters, pandemic outbreaks, geo-political events, acts of terrorism, social unrest or similar disruptions; fluctuations in defined benefit pension plan contributions and related pension expenses; the availability of insurance at commercially reasonable rates and whether the amount of insurance coverage will be adequate to cover all liability or loss that we incur; the potential of warranty claims being greater than we anticipate; the integrity, reliability and availability of, and benefits from, information technology and the data processed by that technology; and our ability to protect ourselves from cybersecurity threats or incidents. Forward-looking information is provided in this report for the purpose of giving information about our current expectations and plans and allowing investors and others to get a better understanding of our sustainability efforts. However, readers are cautioned that it may not be appropriate to use such forward-looking information for any other purpose.

Forward-looking information provided in this report is based on a number of assumptions that we believed were reasonable on the day the information was given, including but not limited to: that we will be able to successfully manage our business through the current challenging times involving volatile commodity prices, high inflation, increasing interest rates, supply chain challenges and the impacts of the Russian-Ukraine war, and successfully execute our economic condition and business cyclicality mitigation strategies, including preparing for future waves (if any) of COVID-19; an undisrupted market recovery; the successful execution of our profitability drivers; that our cost actions to drive earnings capacity in a recovery can be sustained; that

commodity prices will remain at constructive levels; that our customers will not curtail their activities; that general economic and market conditions will continue to be strong; that the level of customer confidence and spending, and the demand for, and prices of, our products and services will be maintained; that support and demand for renewable energy will continue to grow; we will successfully execute climate change initiatives to reduce our GHG emissions; our ability to successfully attract and retain skilled staff; market competition will remain at similar levels; the products and technology offered by our competitors will be as expected; that we have sufficient liquidity to meet operational needs; consistent and stable legislation in the countries in which we operate; no disruptive changes in the technology environment; and our current good relationships with Caterpillar, our customers and our suppliers, service providers and other third parties will be maintained and that Caterpillar and such other suppliers will deliver quality, competitive products with supply chain continuity.

Some of the assumptions, risks and other factors which could cause results to differ materially from those expressed in the forward-looking information in this report are discussed in our current Annual Information Form (AIF) and in our most recent annual and quarterly management's discussion and analysis (MD&A) for financial risks. We caution readers that any risks described in this report, or in our MD&A or AIF are not the only ones that could impact the company. Additional risks and uncertainties not currently known to us or that are currently deemed to be immaterial may also have a material adverse effect on our business, financial condition, or results of operations. Except as otherwise indicated, forward-looking information does not reflect the potential impact of any nonrecurring or other unusual items or of any dispositions, mergers, acquisitions, other business combinations or other transactions that may be announced or that may occur after the date of this report. The financial impact of these transactions and non-recurring and other unusual items can be complex and depends on the facts particular to each of them. We therefore cannot describe the expected impact in a meaningful way or in the same way we present known risks affecting our business.

PERFORMANCE TABLES

FINNING

INDICATORS[1]	UNITS	2018	2019	2020	2021	2022
COMPANY CONTEXT						
Net Revenues[2]	millions	6,996	7,290	5,768	6,696	8,215
Number of locations[3]	count	225	214	210	253	241
SAFETY[4]						
Total Recordable injury frequency (TRIF)	cases per 200,000 exposure hours	0.49	0.47	0.44	0.45	0.51
Total injury frequency (TIF)	cases per 200,000 exposure hours	2.60	2.01	1.3	1.14	1.36
Significant injury frequency (SIF)	cases per million exposure hours	0.61	0.34	0.29	0.33	0.11
Fatalities	count	2	0	0	1	0
Vehicle incidents[5]	count	102	74	60	53	46
All injuries by activity						
Manual handling	count		88	31	31	41
Using hand tools	count		66	49	36	37
Walking	count		38	19	12	29
Component assembly / disassembly	count		19	6	10	16
Washing components	count		11	0	4	6
Equipment assembly / disassembly	count		10	6	4	4
Crane lifting and hoisting	count		6	3	7	8
Using stationary equipment	count		3	2	3	5
Other	count		51	42	31	37
Near misses and hazard identification[6]	count	22,651	28,292	20,195	25,388	29,629
PEOPLE						
Employees by region – Canada	count	5,427	5,818	4,621	4,918	5,687
Employees by region – South America	count	6,252	5,870	5,318	5,419	6,024
Employees by region – UK & Ireland	count	1,467	1,500	1,445	1,540	1,905
Employees – Total[7]	count	13146	13188	11,384	11,877	13,616
Employees (including contractors) – Total[8]	count	14,732	14,290	12,545	13,241	15,637
Employees covered in collective bargaining agreements	percent	60	64	63	65	67

FINNING

INDICATORS[1]	UNITS	2018	2019	2020	2021	2022
INCLUSION[9]						
Workforce by age group						
Under 30 years	percent	20	17	15	15	18
30 – 50 years	percent	62	64	65	64	62
Over 50 years	percent	18	19	19	20	20
Gender diversity						
Female	percent	16	16	16	17	18
Male	percent	84	84	83	82	79
Workforce by other (non-disclosed)	percent			1	1	3
Ethnicity disclosure						
Disclosed	percent				27	30
Prefer not to disclose / not updated in reporting system	percent				73	70
Women in leadership roles						
Board[10]	percent	33	33	33	33	38
Executive	percent	22	24	21	26	30
Senior Level Leader	percent	28	30	31	28	32
Mid Level Leader	percent	22	22	21	26	25
Front Level Leader	percent		15	16	17	17
RETENTION AND ENGAGEMENT						
Rate of Hiring	percent	17	10	6	15	23
Voluntary turnover rate	percent	7	6	6	8	8
Voluntary turnover (male)	percent	N/A	6	6	7	8
Voluntary turnover (Female)	percent	N/A	9	6	8	9
Total turnover rate	percent	13	13	14	13	11
EMPLOYEE DEVELOPMENT[11]						
Employees receiving performance reviews						
Executive	percent		85	85	97	80
Senior level leader	percent	81	88	93	95	99
Mid level leader	percent	91	92	96	96	98
Front level leader	percent	89	95	95	95	98
Individual contributor (non-union)	percent	95	93	92	90	90
Average training hours, by training type						
Technical	hour/eligible employee	23	29	16	27	56
Sales	hour/eligible employee	17	5	58	17	11
Leadership	hour/eligible employee	30	25	18	19	161

FINNING

INDICATORS	UNITS	2018	2019	2020	2021	2022
ENVIRONMENT						
Greenhouse Gas Emissions (Market) (total)	CO_2e tonnes	–	–	79,834	74,395	75,721
Greenhouse Gas Emissions (Location) (total)	CO_2e tonnes	104,756	100,560	80,902	76,034	80,028
Direct emissions by source (scope 1)						
Facilities	CO_2e tonnes	27,892	25,674	23,924	23,160	24,627
Fleet	CO_2e tonnes	34,619	33,864	23,671	24,679	27,804
Total	CO_2e tonnes	62,511	59,538	47,595	47,839	52,431
Indirect emissions by source (scope 2)						
Electric (Market) (total)	CO_2e tonnes	–	–	32,239	26,556	23,290
Electric (Location) (total)	CO_2e tonnes	42,245	41,022	33,307	28,195	27,597
Energy Use						
Fuel – gasoline	gigajoules	140,316	148,705	95,276	86,675	102,921
Fuel – diesel	gigajoules	374,100	373,194	266,886	294,569	328,286
Gas Oil	gigajoules	1,691	1,785	1,288	606	3
Electricity	gigajoules	262,441	243,987	226,697	199,302	180,376
Natural Gas	gigajoules	496,735	424,685	415,639	413,617	425,402
Energy Use (total)	gigajoules	1,275,283	1,192,356	1,005,786	994,770	1,036,989
Spills						
Number of reportable spills	count	1	2	3	3	1
Total volume of reportable spills	litres	120	1,300	8,092	4,570	208
Hazardous Waste						
Landfilled[12]	tonnes	–	9,956	4,995	5,908	13,379
Recycled	tonnes	–	2,178	2,696	2,562	3,109
Incinerated and deep well injection	tonnes	–	554	109	370	686
Total	tonnes	9,935	12,688	7,801	8,840	17,174
Non-hazardous waste	tonnes					
Landfilled	tonnes	–	4,447	3,698	4,077	4,509
Recycled[13]	tonnes	–	9,422	9,985	10,171	10,312
Total	tonnes	14,215	13,869	13,683	14,248	14,821

FINNING

INDICATORS	UNITS	2018	2019	2020	2021	2022
CUSTOMERS						
Tier 1 suppliers who have signed our supplier code of conduct	percent				92	100
Connected assets (% of addressable population)	percent	68	75	70	85	86
Number of components remanufactured (OEM facility)	count	13,029	14,692	14,359	16,210	15,802
COMMUNITIES						
Volunteer hours (STEM only)	hours	875	550	87	713	939
ANTI-CORRUPTION AND ETHICS						
Total number of employees who completed code of conduct training	percent		90	89	79	76

PERFORMANCE NOTES:

1. Key performance indicators presented on pages 37 and 38 include Finning Canada, Finning South America, Finning UK & Ireland but do not include Hydraquip which was purchased in 2022 unless otherwise noted.

2. Total revenue is $9.3 billion. Net revenue is a specified financial measure. For more information, refer to _Finning's 2022 MD&A_ . Revenue reported in Canadian dollars.

3. Locations include branches, training facilities, distribution centers and OEM.

4. Safety rates are calculated using exposure hours of employees and contractors.

5. Vehicle incidents are incidents caused by a company driver and they include any collision type incident with another vehicle, object or person. Previous years data has been updated to align with this definition.

6. Global definitions were instituted in 2017 for near misses and hazard identification.

7. Number of employees (excluding contractors) includes Finning Canada, Finning South America, Finning UK & Ireland and Hydraquip.

8. Number of employees (including contractors) is used for all safety calculations in this report and performance table. The definition of contractor is aligned with Energy Safety Canada standards.

9. Age groups are not reported by employee category.

10. Percentage of women on our Board is provided following the election of Directors at Finning's AGM each May.

11. Data on performance reviews and training hours is not reported by gender.

12. The 2022 landfilled hazardous waste volume includes contaminated soil from a large remediation project in Canada.

13. The 2021 recycled and total non-hazardous waste volumes were under-reported in last year's report and have been corrected.

4REFUEL

INDICATORS	UNITS	2020	2021	2022
COMPANY CONTEXT				
Number of locations	count	32	33	32
SAFETY				
Total Recordable injury frequency (TRIF)	cases per 200,000 exposure hours	3.87	3.36	2.41
Total injury frequency (TIF)	cases per 200,000 exposure hours	5.15	8.97	6.93
Significant injury frequency (SIF)	cases per million exposure hours	0.81	0.80	0.75
Fatalities	count	0	0	0
Vehicle incidents	count	34	44	33
All injuries by activity				
Manual handling	count	6	20	12
Using hand tools	count	0	1	1
Walking	count	8	14	11
Component assembly / disassembly	count	0	0	1
Washing components	count	0	0	0
Equipment assembly / disassembly	count	13	13	13
Crane lifting and hoisting	count	0	0	0
Using stationary equipment	count	0	1	0
Other	count	5	7	8
PEOPLE				
Employees by region - Canada	count	-	500	550
Employees by region - US	count	-	75	80
Employees by region - Total	count	568	575	630
Employees (including contractors)	count	585	575	630
INCLUSION[1]				
Workforce by age group				
Under 30 years	percent	11	11	14
30 – 50 years	percent	64	64	58
Over 50 years	percent	25	25	28
Gender diversity				
Female	percent	13	13	15
Male	percent	87	87	85
RENTENTION AND ENGAGEMENT				
Rate of Hiring	percent	36	45	57
Voluntary turnover rate	percent	21	31	31
Total turnover rate	percent	37	42	46

4REFUEL

INDICATORS	UNITS	2020	2021	2022
EMPLOYEE DEVELOPMENT[2]				
Employees receiving performance reviews				
Executive	percent		100	100
Senior level leader	percent	100	100	100
Mid level leader	percent	100	100	100
Front level leader	percent	100	100	100
Individual contributor (non-union)	percent	24	20	24
Average training hours, by training type				
Technical	hour/eligible employee	36	44	44
Sales	hour/eligible employee	10	14	14
Leadership	hour/eligible employee	10	22	23
ENVIRONMENT				
Direct (scope 1)[3]		18,534	18,096	17,689
Indirect (scope 2)	CO_2e tonnes	123	102	115
Greenhouse Gas Emissions (Total)	CO_2e tonnes	18,657	18,198	17,804
Biogenic Emissions (Total)	CO_2e tonnes	-	-	297
Direct emissions by source (Scope 1)				
Facilities	CO_2e tonnes	89	76	92
Fleet				
Non-Biogenic	CO_2e tonnes	18,455	18,021	17,597
Energy Use				
Fuel – gasoline	gigajoules	7,332	8,502	10,517
Fuel – diesel	gigajoules	253,884	247,124	234,084
Fuel - 50% renewable diesel (R50)	gigajoules	-	-	8,585
Fuel - compressed natural gas (CNG)	gigajoules	-	-	753
Electricity	gigajoules	1,653	2,075	2,754
Natural Gas	gigajoules	1,446	1,062	1,711
Propane	gigajoules	197	317	36
Energy Use (total)	gigajoules	264,513	259,080	258,440
Spills				
Number of reportable spills	count	0	1	1
Total volume of reportable spills	litres	0	1500	900

PERFORMANCE NOTES:

1. Age groups and gender not reported by employee category.

2. Data on performance reviews and training hours not available by gender.

3. As per the Greenhouse Gas Protocol Corporate Standard, direct (scope 1) does not include tCO2e emissions from the combustion of the biogenic portion of R50 diesel."

TCFD / GRI / SASB

TCFD REPORTING

Finning's disclosure continues to align with the recommendations from the TCFD Framework. We recognize that climate change is a serious global challenge, and we continue to be committed to reducing our own carbon emissions, helping our customers achieve their sustainability goals, building resilience in our business, and helping our customers do the same in their businesses. We have mechanisms in place to assess and manage our climate-related risks and opportunities, and are continually enhancing our climate management practices.

PART 1: GOVERNANCE BOARD OVERSIGHT

In 2022, our Governance Board Oversight continued to operate effectively. Finning's Board of Directors has four committees to assist fulfilling its duties and responsibilities: Audit Committee, Governance & Risk Committee, Human Resources Committee, and Safety, Environment & Social Responsibility Committee.

The Safety, Environment & Social Responsibility (SESR) Committee assists the board in its oversight of Finning's safety and health, environmental and social responsibility policies and programs and in monitoring the corporation's performance against those policies and programs, including climate-related matters. The SESR Committee also oversees the execution of Finning's approach to climate change, which includes the following elements: monitoring emissions; annual external reporting of Scope 1 and

Scope 2 emissions data through the CDP (formerly known as the Carbon Disclosure Project) and the company's annual sustainability report; the identification of opportunities for emissions reductions; and the monitoring of progress against internal and external GHG targets. Further, the SESR committee is responsible for monitoring the resilience of Finning's strategy to the physical and transition risks of climate change.

The other three committees provide support to climate-related topics, including audits, disclosures, risk management processes and staffing. Finning employees also play a key role in operationalizing our climate-related plans in each of our operating regions. Our employees are essential in supporting regional plans and procedures for maintaining worker health and safety during climate-related events.

PART 2: MANAGEMENT RESPONSIBILITIES

The CEO and the Finning Leadership Team (FLT) are actively engaged in identifying climate-related financial risks and monitoring signposts that influence the business. Ultimately the CEO and FLT are responsible for determining the company's response to climate-related risks and opportunities. Any relevant information presented to the SESR Committee and the board must be approved by the CEO and the FLT. The CEO and the FLT receive climate-related information and input from two sources:

+ **The Global Sustainability Committee (GSC):** Described in detail below, the GSC presents information and proposals on climate-related topics.

+ **The enterprise risk management (ERM) process:** In the quarterly and annual cycle, our ERM program presents information on risks facing the organization. See the Risk Management section for more details.

The VP Environment, Health & Safety (EHS) and Sustainability is responsible for managing and coordinating the processes applicable to Finning's climate change approach, including the corporate GHG disclosures and reduction programs. The VP EHS and Sustainability also coordinates the GSC.

The GSC is championed by the Chief Human Resources Officer (CHRO), chaired by the VP EHS and Sustainability, and has participation from strategy and finance, legal, human resources, operations, investor relations, supply chain, treasury, and risk management across all of Finning's operating regions. It considers proposals and provides recommendations to the FLT and the board on sustainability-related topics. Further, the GSC receives quarterly reporting on progress against Finning's GHG emission targets. Leaders across all operating regions have responsibility for raising climate-related risks as part of the quarterly and annual ERM process.

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PART 3: RISKS AND OPPORTUNITIES

Finning's climate-related risks and opportunities are listed in the tables below. They were identified using a qualitative and quantitative assessment process involving use of internationally recognized climate data and energy transition scenarios, as well as internal stakeholder input.

PART 3A: CLIMATE-RELATED RISKS

AREA	TITLE	DETAILS	TIMELINE
TRANSITION RISKS	Climate policies impacting license to operate	Climate-related government policies in the countries where we operate may influence market dynamics applicable to the products and services we provide.	Short and medium term
	Stakeholder pressure to reduce emissions	As more industries commence decarbonization efforts, demand may increase for vehicle electrification and other measures to reduce emissions and vehicle usage.	Medium term
	Increased operating costs	Carbon pricing and climate policies impact the cost of goods and energy, increasing our operating costs.	Medium term
PHYSICAL RISKS	Acute climate events	Climate events such as forest fires and extreme weather (wind, rain, snow, dust) may impact our operations and the operations of our customers.	Short and Medium term
	Increasing climate stressors in South America	Water stress/drought may put operational stress on Finning operations, especially the operations of our mining customers in South America.	Short term
	Employee health and safety	Increasing temperatures and increasing acute events may present risks to employee health and safety.	Medium and Long term

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PART 3B: CLIMATE-RELATED OPPORTUNITIES

PILLARS	OPPORTUNITY	PROGRESS 2022
1. Continue increasing Finning's competitiveness in the oil and gas sector by developing products and services to capitalize on the growing opportunity for natural gas. We are adapting our products and services to help our customers decarbonize their operations, including energy efficiency/emissions reduction, services to enhance the growth of renewable energy production and/or a transition towards alternative fuel production and use.	**SHORT TERM:** *Energy transition:* Many industries are looking to natural gas, renewable diesel, renewable natural gas and other alternatives as transition fuels to a lower carbon economy, providing opportunities for Finning.	+ Finning's 54.5% ownership interest in ComTech Energy (see page 26), expands our fueling capabilities beyond diesel and giving us the opportunity to support our customers' energy transition journey, starting with turn-key solutions for compressed natural gas and renewable natural gas, and eventually hydrogen, solutions. + Supply of high-efficiency, low-emission Cat® natural gas generator sets to our customers and development of processes to upgrade existing assets from diesel to natural gas at the request of our customers. + Starting in 2022, development and deployment of digital solutions that enable our customers to track and manage the CO_2 emissions from selected equipment.
2. Position Finning as a low-emissions partner to the copper mining industry, which is growing to meet the increasing demand for battery electric vehicles and battery energy storage solutions. Further expand our presence in the lithium and rare-earth mining industry to capture additional opportunities related to battery electric vehicle growth.	**MEDIUM TERM:** *Metals relevant for a low-carbon economy:* Increased mining activities for metals such as copper, lithium. and zinc, abundant in Canada and South America, will have increased relevance in the transition to a low-carbon economy.	In 2022, Finning South America (FINSA) received a notice of award from the Chilean state-owned copper producer, Codelco, to provide 13 Caterpillar® electric drive trucks in northern Chile. Starting in the second half of 2022, we began delivering Caterpillar® 798AC electric drive off-highway trucks to Codelco's Ministro Hales open pit copper mine and supporting the fleet under a 10-year maintenance and repair contract. These trucks will expand Ministro Hales' existing Caterpillar® truck fleet and enhance fuel efficiency and reduce emissions.
3. Develop enhanced service offerings and adapt business models to capture opportunities related to the energy transition through autonomous, semi-autonomous, remote control and sophisticated digital solutions.	**SHORT, MEDIUM, LONG-TERM:** *Electrification / autonomy:* A transition to autonomous and/or electric or hydrogen powered equipment may present opportunities for revenue growth.	+ In 2022, Finning began working with certain mining customers to help their operators become more knowledgeable and comfortable working with autonomous electric equipment. + Caterpillar® haul trucks equipped with Cat MineStar Command for hauling have autonomously moved more than 5 billion tons of material in the last nine years. Several of these trucks operate within the Finning Canada region and customers have benefited from improved safety, higher productivity and increased energy efficiency.

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PART 3B: CLIMATE-RELATED OPPORTUNITIES CONT'D

PILLARS	OPPORTUNITY	PROGRESS 2022
4. Continue to aggressively embed and expand performance solutions into all aspects of our products and services, with a specific target towards helping customers achieve their emission reduction goals.	**SHORT TERM:** *Process efficiency:* Our Performance Solutions help customers increase the efficiency of their operations and decrease energy usage and GHG emissions.	+ Finning's CUBIQ™ Digital Team has developed the CUBIQ™ Sustainability Dashboard solution. The Dashboard establishes a baseline for a company's environmental goals, enables leaders to measure and monitor their CO_2 emissions, and recommends actionable insights to improve operational efficiency. By providing visibility into fuel burn and equipment utilization, we empower heavy equipment industries to maximize their fleets, reduce operational costs and increase asset utilization. In 2022, we commercialized the product and have started to see positive customer results. + In 2022, Artemis Gold Inc. executed binding agreements with Finning (Canada) for the supply of a primary and ancillary mining fleet for the Artemis's Blackwater gold project in British Columbia. Artemis also structured an agreement with Caterpillar® to give them the option to place orders for Caterpillar®'s zero-emissions haul trucks for shipments beginning in 2029. The fleet transition signifies a key milestone of the project and will substantially reduce the carbon footprint of Blackwater's operations. + In 2022, Finning and mining equipment company Elphinstone Pty Ltd announced a partnership to provide a diverse range of underground mining support vehicles to suit the mining application. Elphinstone has begun developing a suite of battery-electric support vehicles for underground hard-rock mining to address the increasing decarbonisation efforts and expectations of its global customer base. This partnership will allow Finning and Elphinstone to support their clients in achieving their ESG targets. + In 2022, Lafarge Canada announced a partnership with our wholly owned subsidiary 4Refuel for the supply of renewable diesel (R50, a 50% renewable diesel) for Lafarge's diesel equipment fleet at their aggregate, ready-mix, asphalt and construction sites in the Greater Vancouver Area.
5. Position Finning as a strategic partner to build climate-resilient public and private infrastructure and to assist with climate-resilient and environmentally responsible reclamation activities.	**LONG TERM:** Climate-resilient infrastructure: Increasing physical impacts of climate change may lead to increased government and private sector investment to promote resilient infrastructure, such as resilient roads, bridges, and water infrastructure. Finning has an opportunity to be a partner to governments and industry seeking to build climate change resilience. Further, Finning has an opportunity to assist customers in mining and oil & gas to conduct climate-resilient and environmentally responsible site reclamation activities.	+ In 2022, 4Refuel and its subsidiary ComTech Energy announced they signed a Memorandum of Understanding to strategically partner with Shell International to develop a renewable natural gas hub-and-spoke fueling infrastructure network in central Canada to reduce emissions within the transportation sector. + In response to state of emergency caused by severe flooding in southwestern British Columbia in late 2021, Finning worked closely with BC Ministry of Transportation and other government contractors and provided equipment and workers to help restore roadways, gain access to slide areas, and mitigate the failure of numerous at-risk bridges.
6. We recognize the need for all organizations to address the climate impacts of their operations and are committed to reduce the impact of our business as demonstrated by the expansion of our GHG reduction target from 20% to 40%, including 4Refuel by 2027.	**SHORT, MEDIUM, AND LONG TERM:** To continue reducing carbon emissions using new technologies.	For further information on our progress against this pillar, refer to page 15 of this report. Highlights from this year include: + Our continued investment in renewable energy, facility upgrades and optimization, LED lighting and fleet efficiency to achieve our GHG target of a 40% reduction by 2027, from our 2017 baseline. + In September 2021, we secured sustainability-linked terms for our credit facility, which aligns our cost of borrowing to our progress towards achieving our absolute GHG emissions reduction target.

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PART 4: RISK MANAGEMENT

4A: RISK IDENTIFICATION

Finning's Enterprise Risk Management (ERM) processes are permanently applied in our business operations, and progress is formally reviewed on a quarterly basis. Company leaders are surveyed regarding the company's current and emerging risks, and the results are compiled and presented to the Governance and Risk Committee of the Board. Annually, the process is supplemented with a global scan of emerging risks that may be relevant for Finning, and a thorough analysis of the top risks which is presented to the Board. The annual process enhances and reinforces the outputs of the quarterly processes.

4B: MANAGING RISKS

Material climate-related risks are reported by our ERM team through the annual and quarterly processes, in collaboration with the affected business lines. In addition, climate-related risks are analyzed and managed by the VP EHS and Sustainability, and the GSC.

PART 5: METRICS AND TARGETS

We currently assess climate-related risks using our GHG footprint measurement and target. Details on our emissions measurement and our GHG reduction target are on page 15.

SASB - INDUSTRIAL MACHINERY & GOODS (FINNING)

TOPIC	SASB CODE	METRIC	UNIT OF MEASURE	RESPONSE/COMMENT
ACCOUNTING METRICS	RT-IG-000.A	Number of units produced by product category	Number	Not applicable to Finning. We do not manufacture products.
	RT-IG-000.B	Number of Employees	Number	13,345
ENERGY MANAGEMENT	RT-IG-130a.1	1. Total energy consumed	Gigajoules (GJ)	1,036,989
		2. Percentage grid electricity	%	79%
		3. Percentage renewable	%	21%
EMPLOYEE HEALTH AND SAFETY	RT-IG-320a.1	1. Total recordable incident rate (TRIR)	Rate	0.51
		2. Fatality rate	Number	0
		3. Near miss frequency rate (NMFR)	Rate	29,629 near misses and hazards were identified. We used this information to improve our safety performance but do not track it as a rate.
FUEL ECONOMY AND EMISSIONS IN USE-PHASE	RT-IG-410a.1	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles	Gallons per 1,000 tonne-miles	Not applicable to Finning.
	RT-IG-410a.2	Sales-weighted fuel efficiency for non-road equipment	Gallons per hour	Finning does not manufacture products. We continue to develop performance solutions aimed at providing customers with products that generate fewer direct emissions. Read more about our sustainable customer performance initiatives in the customer section of this report.
	RT-IG-410a.3	Sales-weighted fuel efficiency for stationary generators	Watts per hour	
	RT-IG-410a.4	Sales-weighted emissions of: (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines, and (d) other non-road diesel engines	Grams per kilowatt-hour	
MATERIALS SOURCING	RT-IG-440a.1	Description of the management of risks associated with the use of critical materials	N/A	Not applicable to Finning. We do not manufacture products.
REMANUFACTURING DESIGN AND SERVICES	RT-IG-440b.1	Revenue from remanufactured products and remanufacturing services	Reporting currency	Our OEM facility remanufactured 15,802 components in 2022, a 10% increase since 2020.

4Refuel falls under the SASB road transportation standard and is therefore included on the next page.

[1]Recordable injuries including medical aids (MA), restricted work (RW) injuries and lost time injuries (LTI) are classified regionally according to Energy Safety Canada health and safety metric guide.

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SASB - ROAD TRANSPORTATION (4REFUEL)

TOPIC	SASB CODE	METRIC	UNIT OF MEASURE	RESPONSE/COMMENT
ACTIVITY / ACCOUNTING METRICS	TR-RO-000.A	Revenue ton miles (RTM)	RTM	This is not applicable to the 4Refuel business model which is not long haul trucking.
	TR-RO-000.B	Load factor	Number	4Refuel does not track load factor.
	TR-RO-000.C	Number of employees, number of truck drivers	Number	630, 408
GREENHOUSE GAS EMISSIONS	TR-RO-110a.1	Gross global Scope 1 emissions	tCO$_2$e	17,689
	TR-RO-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a	4Refuel has defined a plan to reduce scope 1 emissions. The strategy includes the investment in CNG-powered trucks to replace existing diesel trucks, as well as continued route optimization improvements. In the long term, 4Refuel will continue to analyze opportunities for using alternative renewable energy powered trucks that would result in further scope 1 reduction. In 2022, 4Refuel is included in Finning's global GHG target and will monitor progress against the target quarterly.
	TR-RO-110a.3	(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	(1) 255,686 (2) 0.96% (3) 3.36%
AIR QUALITY	TR-RO-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, and (3) particulate matter (PM10)	Metric tons	4Refuel does not currently track emissions data based on pollutants.
DRIVER WORKING CONDITIONS	TR-RO-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Rate	(1) 2.41 (2) 0
	TR-RO-320a.2	(1) Voluntary and (2) involuntary turnover rate for all employees	Rate	(1) 31 (2) 15
	TR-RO-320a.3	Description of approach to managing short term and long-term driver health risks	n/a	An ergonomic study was conducted that recommended a method for fuel delivery and hose handling that reduces repetitive strain injuries. All Certified Refueling Professionals (CRPs) are trained on the recommended hose handling technique through an internally developed online training module.

Hours of service of drivers (CRPs) are managed to reduce fatigue.

Employee Assistance Program is available to all employees. The program has resources to maintain a healthy lifestyle. |
ACCIDENT & SAFETY MANAGEMENT	TR-RO-540a.1	Number of road accidents and incidents	Number	33
	TR-RO-540a.2	Safety Measurement System BASIC percentiles for: (1) Unsafe Driving, (2) Hours-of-Service Compliance, (3) Driver Fitness, (4) Controlled Substances/Alcohol, (5) Vehicle Maintenance, and (6) Hazardous Materials Compliance	Percentile	(1) 0 (2) 0 (3) 0 (4) – (5) 52 (6) 77
	TR-RO-540a.3	(1) Number and (2) aggregate volume of spills and releases to the environment	Number, Cubic metres (m^3)	One reportable spill, 900 litres. 9 non-reportable spills, 535 litres. Total litres: 1,435 Total cubic meters: 1.435

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GRI INDEX

This report has been prepared in accordance with the GRI Standards: Core option. The index below maps disclosures in this report or other public documents to the GRI requirements. Some of the qualitative information required to meet the GRI standards can be found on a separate document referred to as GRI Supplemental Information (GRISI).

GRI GENERAL STANDARD DISCLOSURES[1]

1. THE ORGANIZATION AND ITS REPORTING PRACTICES		REPORT REFERENCE
2-1	Organizational Details	Page 2
2-1	Entities included in the organization's sustainability reporting	Page 5
2-3	Reporting period, frequency and contact point	Page 5
2-4	Restatements of information	Page 37
2-5	External assurance	Page 5
2. ACTIVITIES AND WORKERS		
2-6	Activities, value chain and other business relationships	Page 2
2-7	Employees	Page 36
2-8	Workers who are not employees	Page 5
3. GOVERNANCE		
2-9	Governance structure and composition	Page 3
2-10	Nomination and selection of the highest governance body	GRI Supplemental Document
2-11	Chair of the highest governance body	GRI Supplemental Document
2-12	Role of the highest governance body in overseeing the management of impacts	GRI Supplemental Document
2-13	Delagation of responsibility for managing impacts	GRI Supplemental Document
2-14	Role of the highest governance body in sustainability reporting	GRI Supplemental Document

2-15	Conflicts of interest	GRI Supplemental Document
2-16	Communication of critical concerns	GRI Supplemental Document
2-17	Collective knowledge of the highest governance body	GRI Supplemental Document
2-18	Evaluation of the performance of the highest governance body	GRI Supplemental Document
2-19	Remuneration policies	Annual Financial Report
2-20	Process to determine remuneration	Annual Financial Report
4. STRATEGY, POLICIES AND PRACTICES		
2-22	Statement on sustainable development strategy	GRI Supplemental Document
2-23	Policy commitments	GRI Supplemental Document
2-24	Embedding policy commitments	GRI Supplemental Document
2-25	Processes to remediate negative impacts	GRI Supplemental Document
2-26	Mechanisms for seeking advice and raising concerns	GRI Supplemental Document
2-27	Compliance with laws and regulations	GRI Supplemental Document
2-28	Membership associations	See Note 2
5. STAKEHOLDER ENGAGEMENT AND REPORTING PRACTICES		
2-29	Approach to stakeholder engagement	GRI Supplemental Document
2-30	Collective bargaining agreements	Page 36

TOPIC-SPECIFIC DISCLOSURES[3]

GRI 205: ANTI-CORRUPTION (2016)		REPORT REFERENCE
103	Management approach	Page 32
205-2	Communication about anti-corruption (employees)	Page 32
205-2	Communication about anti-corruption (suppliers)	Page 23

GRI 302: ENERGY (2016) AND GRI 305: EMISSIONS (2016)		
103	Management approach	GRI Supplemental Document
302-1	Energy Consumption	Pages 37 & 38
305-1	Direct GHG emissions	Pages 37 & 38
305-2	Indirect emissions	Pages 37 & 38

GRI 306: WASTE MANAGEMENT (2020)		
103	Management approach	GRI Supplemental Document
306-1	Waste generation and significant waste-related impacts	Page 37
306-2	Management of significant waste-related impacts	Page 16
306-3	Waste generated	Page 37
306-4	Waste diverted from disposal	Page 37
306-5	Waste directed to disposal	Page 37
Company indicator	Number of components remanufactured	Page 22

GRI 306: EFFLUENTS AND WASTE (2016)		
103	Management Approach	GRI Supplemental Document
306-3	Significant spills, number and volume	Page 17

GRI 403: OCCUPATIONAL HEALTH AND SAFETY (2018)		
103	Management approach	GRI Supplemental Document
403-1	Occupational health and safety management system	GRI Supplemental Document

403-2		
403-3	Occupational health services	GRI Supplemental Document
403-4	Worker participation, consultation and communication on occupational H&S	GRI Supplemental Document
403-5	Worker training on occupational health and safety	GRI Supplemental Document
403-6	Promotion of worker health	Page 8
403-7	Prevention/mitigation of occupational health/safety impacts directly linked by business relationships (customer safety)	GRI Supplemental Document
403-8	Workers covered by an occupational health and safety management system	GRI Supplemental Document
403-9	Work-related injuries	Pages 37 & 38

GRI 404: TRAINING AND EDUCATION (2016)		
103	Management approach	GRI Supplemental Document
404-1	Average hours of training per employee	Pages 37 & 38
404-2	Skill upgrading programs	Page 13
404-3	Percentage of employees receiving performance reviews	Pages 37 & 38

GRI 405: DIVERSITY AND EQUAL OPPORTUNITY (2016)		
103	Management approach	GRI Supplemental Document
405-1	Diversity of board and employees	Page 36

GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING (2016)		
103	Management approach	GRI Supplemental Document
Company Indicator	Percent of employees covered in collective bargaining agreements	Page 36

GRI 413: LOCAL COMMUNITIES (2016)		
103	Management approach	GRI Supplemental Document
Company indicator	Volunteer hours (STEM only)	Page 37

FOOTNOTES:
1. Disclosures in this section use GRI 2: General Disclosures (2021).
2. Finning belongs to the 30% Club, is a member of Catalyst, is a signatory of the Minerva pledge and is a member of the Cat Dealership EHS networks in the regions where we operate.
3. All material topics reference GRI 103: Management Approach 2016.

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