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CODE OF CONDUCT

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FINNING[®]

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VISION, MISSION & VALUES

OUR VISION

We will be Caterpillar's best global business partner, providing unrivalled services that earn customer loyalty.

1.1 OUR COMMON GOAL

The key to our continued success is the common goal of service excellence in the broadest sense — service to customers, service to each other as employees, service to shareholders and service to Caterpillar.

This goal is achieved by uniting our daily efforts and actions towards a single objective — a shared aspiration for the mutual benefit of all. This is the Finning Vision.

OUR VISION

We will be Caterpillar's best global business partner, providing unrivalled services that earn customer loyalty.

OUR MISSION

Great People. Great Solutions. Great Results.

Just as our Vision and Mission lead and unify us, our Values — our Commitment to Each Other — guide our progress and define the principles and behaviours by which we deliver service excellence each and every day. This Commitment to Each Other expresses our belief that these values and behaviours are an integral part of service excellence and the foundation for achieving our Vision.

OUR VALUES

We are Finning ambassadors, the personal expression of the Finning experience. Our individual actions contribute to our collective success and symbolize what Finning stands for. Our Code of Conduct encapsulates these Values.

We Care. We depend on ourselves and each other for our safety and well-being.

We Communicate. We rely on open, honest and effective communication to work together. All contributions have value.

We Take Responsibility. Responsibility and accountability are rewarded. Together, we shape the Finning of tomorrow.

We Empower. We expect the best of each other. We encourage and value learning, innovation and personal growth.

We Trust. We work at building honest, constructive relationships with customers, suppliers and colleagues.

We Do Our Best. We continuously strive to make Finning the best place to work.

1.2 SERVICE EXCELLENCE. STAKEHOLDER SUCCESS.

Our Code of Conduct (the “Code”) applies to all Finning employees - directors, officers, managers and staff collectively.*

Likewise, all provisions of this Code directly contribute to our future success, and the success of our stakeholders. Our personal commitment to service excellence through high standards of daily behaviour is in everyone’s best interest.

* This Code is intended to serve as a reference tool to guide our actions and does not replace applicable legislation or relevant policies that are in effect within our country operations and that might be revised from time to time. The Code has been prepared in several languages, including English. In the event of inconsistency, the English version of this Code shall govern.

For all of us as employees, service excellence means striving to be the best for ourselves and for one another. We foster a work environment of mutual respect and teamwork, and help to promote the full potential of each individual. We provide and embrace opportunities that develop our skills and abilities and do not participate in any activities that jeopardize the well-being of ourselves or our colleagues.

To our customers, unrivalled service means delivering exceptional products, services and solutions which result in loyalty and lasting relationships.

For Caterpillar, our standards of service excellence build on the strength of the Caterpillar brand name and provide for a unique partnership that furthers the success of both Finning and Caterpillar.

For our shareholders, service excellence means growth of shareholder value. Outstanding performance and results are achieved and communicated in a transparent manner and within a context of integrity, accuracy and completeness.

Just as we all share in the rewards of success, we all share the responsibility. Working together, each of us benefits by demonstrating Finning service excellence in action.

Our personal commitment to service excellence through high standards of daily behaviour is in everyone’s best interest.

2.0

AMBASSADORSHIP & ACCOUNTABILITY

2.1 AMBASSADORSHIP

Every one of us contributes to the Finning reputation for excellence. To ensure that we all act in unison as good ambassadors of our company, and consistently honour our Values, each of us is personally responsible for upholding the Finning brand of service excellence daily.

This means that we demonstrate a team-oriented, can-do attitude and live up to the high expectations of our co-workers, customers, shareholders and Caterpillar. We apply the same sound ethics and principles to our work as we do in our personal life to build and enjoy lasting, mutually-beneficial relationships.

We communicate and collaborate openly and honestly, without prejudice, to earn the trust and respect of others and gain affinity and loyalty in return. We are also accountable for protecting each other's privacy and confidentiality of information, as well as that of our company, shareholders and customers.

While we all enjoy freedom to live as we choose outside of business hours, we always act on principles that enhance the pride of our personal reputation, and the integrity of Finning and our fellow stakeholders.

2.2 PRIVACY

To protect the privacy of all employees, shareholders, customers and partners, we promise to uphold the following:

- (a) we will collect only personal information that is legally required and directly relevant to business and employment, and we will keep that information confidential.
- (b) we will only gather personal information that is permitted by law and/or accepted in the course of ethical business. If we require information from a secondary source, such as a reference, we will obtain the individual's consent and explain why we need the information.
- (c) we will protect all personal information with confidentiality and sensitivity. Access to this information by Finning employees or agents will be granted on an as-needed basis.
- (d) we will not disclose personal information to anyone outside our company without the individual's consent, except as required by law, ethical business practices, contractual obligation or public duty.
- (e) only upon written request from authorities will we release personal information, always with diligence for privacy and subject to legal or ethical prohibition or privilege.

We will protect all personal information with confidentiality and sensitivity.

3.0

HEALTH, SAFETY & SUSTAINABLE COMMUNITIES

We are committed to eliminating all job related injuries and illnesses through a secure, effective and supportive work environment.

3.1 HEALTH & SAFETY

Each of us shares the responsibility for protecting ourselves and our fellow employees from injuries and ensuring daily practices which promote excellence in health and safety standards.

We believe the achievement of our duty in this regard will be driven by the full implementation of our Environment, Health and Safety Management System. Locally, regionally and globally, we are all stewards responsible for safeguarding our employees, communities and resources. This precedent is set by a formal commitment to collective accountability:

- All levels of management demonstrate visible, meaningful and effective leadership and commitment to health, safety and environmental principles and initiatives.
- Consistently and continually, we identify, assess and manage employee wellness and occupational health hazards.
- Should an incident occur, we conduct thorough investigations, identify root causes and take corrective action to prevent recurrence.
- Programs will continue to be developed and implemented to promote an understanding of health, safety and environmental principles, on-going improvement throughout the company, and employee competence.
- We endorse consistent, accurate and timely interactive communications regarding health and safety.
- Effective emergency management plans, capabilities and resources are maintained throughout the organization to mitigate the impact of events.

3.2 ENVIRONMENTAL RESPONSIBILITY

We will demonstrate responsible environmental practices that eliminate or minimize the impact of our operations on the environment.

Our duties as responsible stewards include:

- Adopting management practices and systems to manage our environmental impacts.
- Identifying and minimizing environmental risk through regular audit programs.
- Establishing and maintaining environmentally acceptable methods for managing wastes, reusing and recycling materials; and developing safe, efficient and effective spill response plans.
- Ensuring that future business practices, operations and facilities uphold our commitment to environmental issues.

3.3 COMMUNITY SUPPORT

In every community and country where we do business, the Finning name is synonymous with good corporate citizenship. As people and as a company, we contribute significant time and resources to the well-being of our communities. We participate in local and global activities that promote the common good. We believe that our success should equally enhance the quality of life, stability and sustainability of the communities in which we live and work.

We believe it is our responsibility to ensure that our employees, customers, and other stakeholders conduct their activities under safe and healthy conditions while minimizing any impact on our environment.

4.0

ETHICAL CONDUCT

4.1 FINANCIAL ACCURACY & ACCOUNTABILITY

Our various stakeholders have a vested interest in our company's financial reporting integrity and transparency. We in turn are responsible for ensuring that we maintain accurate business information and accounting records.

Those of us who participate in the creation and processing of financial records report information in an honest and timely manner and follow internal accounting controls. Our corporate financial statements present fair and full disclosure of the company's financial position. We report any concerns regarding accounting practices and non-adherence to internal accounting controls in accordance with our Whistleblower Policy.

4.2 GIFTS & FAVOURS

We rely on our sound judgment to decline personal or family entertainment, gifts and courtesies which have greater value or frequency than we could reasonably reciprocate, or any that may be interpreted as a bribe, influence, payoff or obligation to act contrary to laws and business ethics. Normal business practices include the acceptance of sociable meals, events, promotional items and nominal gifts. We conscientiously disclose our participation or acceptance of gifts and favours outside normal business practices to our managers.

4.3 ALCOHOL & DRUGS

As a leader in safety excellence in every region in which Finning operates, all individuals working at Finning are expected to attend to their assigned duties safely and acceptably without any limitations due to the use of or after-effects of alcohol or illicit drugs.

4.4 EMPLOYMENT PRACTICES

We are proud to work in an environment of equal opportunity, one that fosters career fulfillment, advancement and continuing education. We promote, and are promoted, on the basis of demonstrated skills, qualifications and aspirations.

As a service company, our standards of excellence demand skilled workmanship, high individual and team performance levels, autonomy, accountability and self-motivation.

All of our employment practices, including job postings, recruiting, interviewing, compensation, benefits and employee programs, are conducted in accordance with ethical principles without discrimination or contravention of human rights legislations in any region in which we operate.

4.5 DISCRIMINATION & HARASSMENT

We are committed to ensuring that all individuals enjoy respect and dignity in a safe environment, free from discrimination or harassment. We foster high self-esteem and job performance. Only through fulfilling, rewarding work in a culture of mutual understanding, cooperation and teamwork can we maintain service excellence.

4.6 CONFLICT OF INTEREST

We avoid using our position to directly or indirectly gain an unfair advantage or benefit from customers, suppliers or other stakeholders through manipulation, concealment, abuse of privileged or private information, misrepresentation of material facts or other unethical practice.

Those of us in positions with authorized expense accounts or access to confidential business information and assets adhere to the highest fiduciary standards.

We also avoid situations in which personal interests may conflict, or be perceived to interfere, with job performance or ethical responsibilities to Finning, as well as our fellow stakeholders.

This includes any action that deprives the company of time or attention required to fulfil our job duties and abetting colleagues to act contrary to the best interests of Finning and our co-workers.

4.7 SUPPLIER RELATIONSHIPS

Our suppliers are strong business allies with whom we build mutually-beneficial relationships to enhance the quality of our products and services.

Naturally, we partner with those who are law-abiding and like-minded in corporate values as well as ethical principles, and share our commitment to sound business practices and standards of excellence.

While we advocate the use of Caterpillar equipment when working on Finning projects and premises, no supplier is required to buy Caterpillar products in order to compete for contracts or to continue to do business with us. We promote fair competition among our existing and potential suppliers, contractors and vendors, and work equitably and reasonably with all.

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5.0

TRUST & CONFIDENTIALITY

5.1 STATUTORY LAWS

In addition to abiding by the provisions of the Code, we as employees and persons acting on Finning's behalf always comply with company policies and regulations as well as those of each world region in which we operate.

We recognize the nature of our business subjects Finning to complex and ever-changing legal and regulatory requirements. Accordingly, if we are ever in doubt as to the application or interpretation of lawful procedures, we contact the designated internal authority for assistance.

5.2 CONFIDENTIAL INFORMATION

The obligation of confidentiality applies to all past and present Finning employees.

We do not disclose to outside parties any confidential information regarding Finning business, employees, shareholders, partners, customers or assets, except where after consultation with regional legal counsel such information is legally required to be disclosed. It is equally vital that we protect the company's confidential information against loss, theft or misuse.

All company records are the sole property of Finning and are not removed from any of the premises in any region in which we operate.

We recognize that in the normal course of business or during business travel, it may be necessary to remove such records from the company premises. In these situations, employees are bound to uphold the protection of proprietary information and be responsible for its safe and secure management in compliance with all applicable company policies and best practices.

In addition, any former employees are legally restricted from retaining, using or disclosing confidential company information. Some examples of confidential information include computer files, customer lists, pricing, forward-looking statements and any other confidential data.

5.3 SHARE TRADING & MATERIAL INFORMATION

As employees, we are privy to detailed Finning information that is not generally known to the public — “insider knowledge” that could be used to illegally gain an unfair investment advantage.

Accordingly, we do not trade company shares using insider information.

Likewise, we do not disclose material information (insight which may affect the price of company Common Shares). This includes but is not limited to: financial information; negotiations or terms of business contracts; sales or purchases of significant assets; dividend information; important business decisions or developments; financing transactions; significant people changes; lawsuits in progress or pending; and the status of labour negotiations.

5.4 COMPUTER DATA & RESOURCES

Vital to our on-going success is a high standard of discretion and protection of corporate, employee and customer information.

Every individual with access to our computer hardware, software, files, documents, intranet, internet and servers is considered an ethical custodian responsible for the safe and secure management of such information and systems.

While we all fully respect the privacy of each other, our company reserves ownership of these resources and the right to monitor the security of incoming and outgoing electronic communications.

6.0

BREACH OF THE CODE

6.1 CODE CONTRAVENTIONS

Ultimately, our collective success hinges on our personal commitment to adhere to this Code by considering the principles seriously and upholding them conscientiously.

Not every employee action can be covered here in detail, so we must exercise sound judgment. If doubts arise regarding specific situations, we consult our manager, an executive or a Human Resources representative.

It is also our right and responsibility to promptly report Code contraventions to our Human Resource executive or designated company authority. We are assured of strict confidentiality in doing so, without fear of retaliation. Only through coming forward with our concerns can we resolve issues.

In a fair and systematic process, violations will be investigated thoroughly and expediently. Those who have allegedly breached a term of the Code will be given the opportunity to explain his or her position. In the event that an investigation confirms that a violation has occurred, an appropriate course of action will be taken and can include termination.

6.2 WHISTLEBLOWER POLICY

The Whistleblower Policy is in place to enable us to resolve issues within the company rather than outside it, without fear of retaliation.

Most often, we are in the best position to address areas of concern. However, if we would rather speak to someone other than our supervisor or we are not satisfied with our supervisor's response, we may contact personnel in the Human Resources Department or anyone in management with whom we are comfortable confiding.

If we are uncomfortable discussing an issue with any of the above individuals or an issue remains unresolved, Finning's Compliance Officer can be contacted directly, or the confidential Compliance Ethics Hotline or Website can be used.

COMPLIANCE OFFICER

Tel: 1-604-691-6250

Fax: 1-604-691-6254

Mail: Suite 1000 – 666 Burrard Street,
Vancouver, BC V6C 2X8 Canada

E-mail: ComplianceOfficer@finning.ca

COMPLIANCE ETHICS WEBSITE

https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=13881

COMPLIANCE ETHICS HOTLINE

For calls in North America (U.S. & Canada):

800-491-2966 (no need to dial "1" before this number)

For calls from Argentina, Chile, Uruguay and UK

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

| | |
|----------------|--|
| Argentina | 0-800-444-8084 Call will be answered in English |
| Chile | 1230-020-5771 Call will be answered in Spanish |
| Uruguay | 000-413-598-3075 Call will be answered in Spanish |
| United Kingdom | 0800-0328483 Call will be answered in English |

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

For calls from Bolivia

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

Bolivia 800-101-110
Call will be answered in English.

2. At the prompt dial (800) 491-2966 (no need to dial “1” before this number)
3. The call will be answered in English.
To continue your call in another language please state your language to request an interpreter. It may take 1–3 minutes to arrange for an interpreter.
During this time please do not hang up.
4. Identify that you are calling from Finning.
5. Make your report.

If you are unable to connect via the above instructions:

1. Dial an international operator.
2. Request a collect call (reverse charge) to be placed to 503-748-0666.
3. If asked to give your name, please provide “EthicsPoint” as the name.
4. The international operator will call the Finning Report line. The call will be answered in English and the collect call will be accepted. When the international operator disconnects, the Call Center Specialist will continue the call in English or if you would prefer Spanish, please state your language to request an interpreter. It may take 1-3 minutes to arrange for an interpreter.
During this time please do not hang up.
5. The Call Center Specialist will return with a Spanish speaking interpreter.
6. Make your report.

For complete details on the Finning Whistleblower Policy, please visit http://www.finning.com/investors/inve_cg_policies.aspx.

Responsibility and accountability are rewarded. Together we shape the Finning of tomorrow.

7.0

COLLECTIVE SUCCESS

7.1 OUR MUTUAL BEST

While the scope of this Code cannot possibly cover every situation we will experience over the course of our employment, it is broadly indicative of our commitment to collective success.

We are esteemed partners of our customers, colleagues and Caterpillar. We are personal ambassadors of our company Values and are committed to service excellence. We all hold a common, vested interest in being the best.

While management is responsible for establishing situation-specific procedures and making this Code available to every employee under their direction, it is our individual duty to contribute to our collective future.