

CODE OF CONDUCT

MAY 2025

FINNING[®]

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Finning’s Code of Conduct does not comprise all of Finning’s guidelines and rules and cannot cover every situation. The Code of Conduct is intended to serve as a tool to guide our actions. It does not replace applicable legislation or relevant policies in effect within our country operations which may be revised from time to time.

The Code of Conduct has been prepared in English and Spanish. In the event of inconsistency, the English version of this Code of Conduct shall govern.

The requirements of this Code of Conduct apply regardless of the medium or forum used, including the use of social media.

MESSAGE FROM KEVIN PARKES

Our Code of Conduct is the guide for all employees to align around a common set of expectations to help us demonstrate our ethics, professionalism, and respect in our day-to-day roles. Whether we are working with our colleagues, customers, or members in our communities, it sets a high standard for the way we interact with others. The Code also helps us maintain our company's valued reputation, inside and outside the organization.

Each year, we ask our employees to review and sign off on their understanding of our Code and our expectations of everyone who works at or with Finning. We encourage all employees to engage with our leadership about the Code, ask questions and seek guidance, and play their part in ensuring we all live up to these expectations.

Our thanks to our employees for continuing to have a positive impact on our broad group of stakeholders, every day.

A handwritten signature in black ink, appearing to read 'K. Parkes', with a stylized, flowing script.

Kevin Parkes

President and CEO
Finning International

1.0 INTRODUCTION

1.1 UPHOLDING THE CODE

Our Code of Conduct (Code) applies to employees, officers and directors of Finning and all of its subsidiaries and affiliates. Our suppliers are expected to comply with our Supplier Code of Conduct, which is available on Finning's website as noted in section 3.2 of this Code.

The key to our continued success as a company is excellence in service to our customers, to each other as co-workers, to our shareholders and to Caterpillar.

2.0

RESPONSIBILITIES

2.1 AMBASSADORSHIP

Each one of us contributes to Finning's reputation for excellence. We are held personally responsible to consistently honour Finning's values and act as good ambassadors of our company. In turn, we enhance our pride in Finning's reputation and integrity.

We are all ambassadors of the company, honouring Finning's values and acting on principles that enhance pride in Finning's reputation and integrity.

This means that, in our work, 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 sound ethics and principles to our work 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, customers and business partners.

2.2 SHARED COMMITMENT AND ACCOUNTABILITY TO THE CODE

Finning executive and management are further expected to:

- Promote awareness and understanding of Finning's values and the Code;
- Lead by example, living the standards of our Code;
- Maintain an environment where everyone feels comfortable raising concerns; and
- Promptly escalate concerns and reports of potential misconduct; cooperate with internal and external investigations; and follow up ensuring concerns are addressed.

Our executives, managers and supervisors have additional responsibilities under our Code: to live and promote Finning's values, and to support and protect those under our supervision who raise concerns.

2.3 DUTY TO REPORT SUSPECTED VIOLATIONS TO THE CODE

In addition to personally complying with the Code, it is every employee's right and responsibility to promptly report suspected Code contraventions to their local supervisor or manager, Human Resources, Legal or Internal Audit representatives or through the other reporting options stated in Section 4.2 below and our Whistleblower Policy, and to cooperate with internal or external investigations of reported suspected violations.

2.4 NO RETALIATION

We are assured of strict confidentiality in reporting suspected violations and cooperate with investigations, without fear of retaliation. There will be no retaliation when speaking up and making a truthful report of actual or suspected misconduct, for cooperating with an investigation, or for exercising our legal rights.

2.5 ANNUAL TRAINING AND CONFLICT OF INTEREST DISCLOSURE

Each year, every employee must read our Code of Conduct and be tested on several real-life scenarios in our annual Code of Conduct training. These scenarios are designed to help employees understand our Code of Conduct and how it relates to their work. Employees are required to acknowledge that they will follow our key policies (including the Code) and declare any conflicts of interest as described in Section 5.2.3.

3.0

ETHICAL DECISION MAKING

If you have an ethical issue, follow the steps below to assist in resolving your situation.

3.1 QUESTIONS TO ASK YOURSELF

- Is the decision I am about to make legal?
- Does it align and comply with Finning's values and policies, including the Code?
- How will it affect Finning, me, my fellow employees, customers, suppliers, competitors, regulators, communities where we operate and others?
- Would I feel uncomfortable or embarrassed about my decision if it were reported to my supervisor or to senior management or covered on the front page of a national newspaper or on social media?
- Should I ask for help before making this decision?

3.2 REVIEW FINNING'S GUIDELINES AND POLICIES

Every employee should review the most current version of our Code and the detailed policies that support our Code by visiting: www.finning.com/corporatepolicies.

The main supporting policies are:

- Respect, Inclusion and Diversity Policy
- Global Anti-Bribery and Anti-Corruption Policy
- Global Political Contributions Policy
- Corporate Disclosure Policy
- Share Trading, Hedging and Use of Material Information Policy
- Whistleblower Policy
- Supplier Code of Conduct
- Sustainability Policy

3.3 SEEK ASSISTANCE

If you have completed the steps above and continue to have doubts or questions regarding compliance with our Code, seek assistance from your supervisor or manager. If you would rather speak to someone other than your supervisor or manager, or you are not satisfied with their response, you may contact anyone in management in whom you are comfortable confiding, or your Human Resources, Legal, or Internal Audit department.

If you are uncomfortable discussing an issue with any of the above individuals or an issue remains unresolved, you can call the confidential Ethics and Compliance Help Line, make a submission through our Ethics and Compliance website, or contact Finning's Compliance Officer directly. See Section 4.2.

4.0

REPORTING VIOLATIONS OF THE CODE

4.1 CODE CONTRAVENTIONS

If doubts arise regarding specific situations where you believe the Code may have been breached, please consult your supervisor or manager, an executive, or someone in your Human Resources, Legal or Internal Audit departments.

Reports of suspected breaches of the Code will be investigated using a fair and systematic process. Anyone who is alleged to have breached a term of the Code, or failed to report an actual or suspected breach of the Code, will be given the opportunity to explain their position.

Likewise, anyone who misuses the reporting process by knowingly filing a report that is misleading, false or malicious in nature is considered to have breached the Code and may be investigated and disciplined if it is found that they did not act in good faith.

If an investigation confirms that a breach of the Code has occurred, an appropriate course of action will be taken and may include discipline or termination of employment.

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

4.2 ETHICS AND COMPLIANCE HELP LINE OR WEBSITE

Any suspected breach of the Code may be reported to the Ethics and Compliance Website, via a call to the Ethics and Compliance Help Line, or by contacting Finning's Compliance Officer, in accordance with the contact information set out below:

>>> ETHICS AND COMPLIANCE WEBSITE:
<https://cloud.clearviewconnects.com/#/>

>>> ETHICS AND COMPLIANCE HELP LINE:

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

1-866-854-1840 (depending on where you are dialing from there may be no need to dial “1” before this number)

Call will be answered in English

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

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

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

2. The call will be answered in English or Spanish as specified above. To continue your call in another language, 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. You will need to stay on the line after making your report so it may be read back to you to confirm accuracy.

>>> COMPLIANCE OFFICER

Mail: 19100 94 Ave, Surrey, BC
V4N 5C3 Canada

E-mail: ComplianceOfficer@finning.com

Please refer to the Finning Whistleblower Policy for full details on the reporting process, available on our website as indicated in section 3.2 of this Code.

4.3 WHISTLEBLOWER POLICY

All reports of suspected breaches of the Code will be protected by the Whistleblower Policy, which is in place to enable employees to resolve issues within the company rather than outside it, without fear of retaliation.

5.0

ETHICAL CONDUCT AND BUSINESS GUIDELINES

5.1 HEALTH, SAFETY, ENVIRONMENT & SUSTAINABILITY

5.1.1 HEALTH & SAFETY

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

Each of us shares the responsibility for protecting ourselves, our fellow employees and our associates from work related injuries and illnesses, both physical and psychological, and ensuring daily practices promote excellence in health and safety standards.

Locally, regionally and globally, we are all stewards responsible for safeguarding our employees. We are each expected to behave with commitment to accountability as follows:

- All levels of management demonstrate visible, meaningful and effective leadership and commitment to health and safety principles and initiatives in compliance with company standards and all legal requirements applicable to our operations;
- Consistently and continually, we identify, report, assess and manage employee safety 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 and safety principles, on-going improvement throughout the company, and employee competence;

- We endorse consistent, accurate and timely interactive communications regarding health and safety; and
- Effective emergency management plans, capabilities and resources are maintained throughout the organization to mitigate the impact of events.

5.1.2 ALCOHOL AND DRUGS

All individuals working at Finning premises or for Finning (even at non-Finning premises) are required to be “fit for work” at all times and comply with our Drug and Alcohol Policies, which include the requirement to perform their assigned duties and responsibilities fully and safely without being impaired by the use or after-effects of alcohol or drugs (including cannabis), or impaired for any other reason. If you are using prescription medication, you must consult with a licensed physician or other licensed health care professional to ensure the medication does not in any way impair your ability to perform your duties and responsibilities in a safe and reliable manner. If you are taking any medication, drug or other substance (including prescription or over-the-counter medication) that impairs or may impair your ability to perform your duties and responsibilities in a safe and reliable manner in any way, you must disclose this to your manager or supervisor immediately, so reasonable accommodations can be made to ensure a safe work environment for everyone. If you are ever in doubt, talk to your supervisor or manager and refer to your local policies. Never take risks with your own or others’ health and safety.

5.1.3 ENVIRONMENT

Our duties as responsible stewards of the environment include:

- Maintaining a system to identify and minimize environmental risk through regular audits;
- Establishing and maintaining environmentally acceptable methods for managing waste and wastewater; reducing, reusing and recycling materials; and developing safe, efficient and effective spill response plans;
- Committing to monitor, reduce, report and manage operational Greenhouse Gas (GHG) emissions;
- Collaborating with our customers, Caterpillar and other suppliers to improve product performance and reduce and mitigate product environmental impacts; and
- Maintaining a high standard of environmental management and stewardship, which supports the protection and preservation of the environment and the reduction and mitigation of any impacts we may have.

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

5.1.4 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 and are consistent with our business, our strategy and our culture. We believe in having a positive impact and that our success should equally enhance the quality of life, stability and sustainability of the communities in which we live and work.

5.1.5 POLITICAL CONTRIBUTIONS

Finning supports involvement in activities that advance our strategic business goals and improve the communities where we work and live.

Only political contributions that have been reviewed by the relevant regional Legal Department and approved by the President & Chief Executive Officer are permitted.

We respect and support the right of our employees to participate in political activities of their choice, provided that their involvement is kept separate from and does not conflict with their role at Finning. Employees must undertake these activities on their own behalf and

take care to represent their views as their own and not as Finning's.

Refer to the Global Political Contributions Policy or your regional legal department for guidelines before committing to make a political contribution on behalf of Finning.

5.2 BUSINESS INTEGRITY

5.2.1 FINANCIAL ACCURACY & ACCOUNTABILITY

Finning's financial records contain vital and confidential information about our operations and constitute the basis upon which key decisions about Finning are made. The accuracy and completeness of our financial records are critical to meeting our obligations to shareholders, employees, business partners and others. They are also required for compliance with tax, financial and other applicable laws and regulations.

All employees involved in financial reporting of any nature must report financial information promptly, accurately, completely and honestly, follow applicable accounting standards and internal controls over financial reporting, and maintain strict confidentiality of the company's financial information. All entries must be recorded in the proper accounts and be properly documented. Financial entry and disclosure must characterize the true nature of a financial transaction. Our corporate financial statements must present fair and full disclosure of the company's financial position.

Any concerns regarding accounting practices or non-adherence to accounting standards or internal controls over financial reporting must be reported as a suspected breach of the Code.

5.2.2 CORPORATE DISCLOSURE

As a public company, we work to ensure that all reports and documents we file with regulators, and all of our public communications, are full and complete, accurate, timely and understandable.

Finning is committed to protecting investors by making sure the public has equal access to material information that could:

- Affect the market price or value of Finning securities; or
- Be relevant to a reasonable investor's decision to trade in Finning's securities.

When material information does arise, it will be immediately disclosed to the public at large by news release before the news is shared via any other Finning approved channel.

We do not disclose material information to select individuals, companies, partners or organizations prior to public disclosure unless required or permitted by law or a confidentiality agreement is in place. For more details regarding our obligations related to disclosure and confidentiality, refer to our Corporate Disclosure Policy available on Finning's website.

It is extremely important that all employees and service providers understand and comply with our Corporate Disclosure Policy.

Employees, officers and directors may not discuss non-public company information, including financial information (results, budgets, forecasts) or affairs with anyone outside Finning, except for permitted Finning business reasons by appointed spokespersons. Employee questions related to public disclosure of information should be directed to the General Counsel, the Corporate Secretary, or the Investor Relations department.

5.2.3 CONFLICT OF INTEREST

We do not use our position at Finning to directly or indirectly gain a personal advantage or benefit from customers, suppliers or other stakeholders, including through manipulation, concealment, abuse of privileged or private information, misrepresentation of material facts or other unethical practices.

We must all adhere to the highest ethical standards.

We each have an obligation to declare any conflict or potential conflict of interest which may influence or appear to influence job performance, Finning's business, or Finning's ethical standards, including any interest which we or any member of our family may have in any existing or potential customer, supplier or contractor of Finning. Disclosure of any actual or potential conflict of interest must be made in writing as soon as you are aware of the conflict or potential conflict, and during the annual Code of Conduct training and conflict of interest disclosure process.

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

The following are common examples of where a conflict or potential conflict may arise:

- Secondary employment - any actual or contemplated secondary employment relationship with another business, as this may restrict the ability to perform your Finning duties or may be in competition with Finning's business;
- Direct or indirect ownership in a business that may do or seek to do business with Finning or is a potential competitor to Finning;
- Directorship in a third-party business which may conflict with your time for fulfilling your duties at Finning or may be in competition with Finning's business;
- Personal workplace relationships - directly or indirectly managing or working with a family member or with someone with whom you have a personal relationship. A conflict of interest may also arise where a personal relationship with one of our customers or suppliers occurs or exists; or
- Excessive community or political involvement which may conflict with your time for fulfilling your duties at Finning.

5.2.4 GIFTS & HOSPITALITY

We ask employees to use sound judgment not to offer or receive entertainment, gifts or hospitality which are outside normal business practices. Offering or accepting cash gifts or gifts that have a monetary value (e.g., redeemable vouchers and gift cards) are prohibited. Gifts, courtesies, or entertainment are also outside normal business practices when they have a greater value or frequency than could reasonably be reciprocated, or may be perceived as a bribe, influence, payoff or obligation to act contrary to laws and business ethics.

Normal business practice would include the offering or acceptance of occasional sociable meals, events, promotional items and nominal gifts that can contribute to good business relationships.

All gifts and hospitality must be properly recorded and disclosed. If you are unclear whether the offering or acceptance of gifts or hospitality is appropriate, you should discuss with your manager to determine whether it complies with our Global Anti-Bribery and Anti-Corruption Policy (and/or our local policies) and is otherwise acceptable under normal business practices. We should consider the nature, value and frequency of the gift or hospitality and whether it enhances a business relationship. If you are not comfortable discussing with your manager, or if your manager has any doubt whether the gift or hospitality is acceptable you or your manager should consult with your local Legal or Internal Audit department.

5.2.5 ILLEGAL PAYMENTS

We do not directly or indirectly through those who work on our behalf offer or give or request or receive any bribe or facilitation payment of any description or value to obtain or retain business or for personal benefit (facilitation payments are generally smaller payments made to government representatives to speed up a routine administrative process). Giving or receiving such payments undermines the integrity of the individual and Finning, breaches our Global Anti-Bribery and Anti-Corruption Policy, may breach applicable laws and can result in serious consequences for both the individual and Finning

We commit to never engage in or condone acts of bribery or corruption of government officials, customers, suppliers, or others. Our Global Anti-Bribery and Anti-Corruption Policy provides comprehensive information about this topic and is available on our website as noted in section 3.2 of this Code.

5.2.6 MONEY LAUNDERING

Money laundering is illegal. Money laundering refers to any activity whereby individuals or entities try to conceal illicit funds or conduct/fabricate transactions to make these funds appear legitimate. We are responsible for knowing our customers, suppliers and contractors. Any suspicious behaviour or irregularities in the way payments are made or proposed to be made should always be reported to your local finance manager or legal department. In particular, large payments in cash should not be accepted without first checking with your local finance manager or legal department.

5.2.7 ANTI-TRUST AND COMPETITION

We always engage in fair competitive business practices in compliance with all applicable anti-trust and competition legislation. We promote free and open competition in the marketplace and will not engage in any activities that could reasonably be construed as being anti-competitive, abusive or unfair.

5.2.8 SUPPLIER RELATIONSHIPS

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

We only partner with those who are law-abiding and like-minded in corporate values and ethical principles and share our commitment to sound business practices and standards of excellence. We require our suppliers to comply with our Supplier Code of Conduct, which is available on Finning's website as noted in section 3.2 of this Code.

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 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.

5.3 PEOPLE COMMITMENT AT FINNING

By placing our people at the heart of our business, we pledge to create safe and secure environments, drive customer loyalty through empowerment and simplification, and build a resilient business foundation for sustainable growth.

5.3.1 HUMAN RIGHTS

We are committed to respecting human rights throughout our operations. This respect of human rights is informed by the United Nations Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the International Labor Organization's 1998 Declaration on Fundamental Principles and Rights at Work, employment laws in regions where we operate, and applicable legislation protecting human rights.

Consistent with our commitment to human rights, we:

- Reject, and support the elimination of, all forms of modern slavery in the workplace, including forced labour and child labour;
- Are committed to creating safe, secure and healthy work environments;
- Recognize diversity and inclusion as fundamental elements contributing to the achievement of our business objectives; and
- Seek to compensate our employees fairly and competitively in their respective locations.

In addition to this Code, our commitment to human rights is most prominently addressed in our Sustainability Policy and our Supplier Code of Conduct, which are available on Finning's website as noted in section 3.2 of this Code.

5.3.2 EMPLOYMENT PRACTICES

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

Our employment practices, including job postings, recruiting, interviewing, compensation, benefits and employee programs, and performance evaluations, are conducted in accordance with ethical principles and in compliance with human rights and employment laws in the regions where we operate.

We recognize human biases can become embedded into talent systems, so we are working to consciously and proactively identify and remove barriers to provide equitable opportunities for all people on an individual and systemic level.

5.3.3 RESPECT, INCLUSION, AND DIVERSITY

We are committed to building safe, talented, and inclusive teams at Finning, where diverse perspectives are respected and valued. We recognize that inclusion of diversity improves development of talent, drives better performance, and increases innovation in our people and our operational, and marketing processes.

To promote an inclusive culture and protect the physical and psychological safety of our people, we are committed to ensuring that all individuals enjoy respect and dignity in a safe environment, free from discrimination, bullying, harassment or workplace violence. We also seek to ensure everyone feels safe, valued and a sense of belonging, so that they will have courage to speak up and feel empowered to intervene if they observe inappropriate behaviours that undermine our culture and strategy.

We honour domestic and internationally accepted labour standards and support the protection of human rights. Employees are expected to treat each other with respect at all times and comply with all relevant legal obligations including, but not limited to, standards of appropriate conduct with respect to gender expression or identity, national or ethnic origin, colour, religion, age, sexual orientation, marital or family status, or physical or mental disability or any other characteristic protected by law.

Refer to our Respect, Inclusion and Diversity Policy for definitions of these and related terms, and for our approach to fostering respect, inclusion and diversity in the workplace.

5.4 TRUST & CONFIDENTIALITY – PROTECTING OUR ASSETS

5.4.1 COMPLIANCE WITH LAWS

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

We recognize the nature of our business subjects Finning to complex and ever-changing legal and regulatory requirements. Accordingly, if you are ever in doubt as to the application or interpretation of lawful procedures, you should contact your local legal department for assistance.

5.4.2 CONFIDENTIAL INFORMATION

The obligation of confidentiality applies to all past and present Finning employees. Confidential information is any and all data or information that is not generally known to the public, in the industry or to competitors of Finning, and includes, but is not limited to, Finning's intellectual property and proprietary information; employee personal information; personal and business information of our customers, Caterpillar and other business partners; and all information concerning the operations, finances (including financial results, budgets and forecasts), affairs and businesses of Finning in whatever format, including written or electronic. All Finning employees (past and present) must protect, and not disclose to outside parties, any such confidential information, except when properly authorized to do so in the normal course of business and in compliance with applicable Finning policies. Employees must use their best judgement to determine whether the information they are dealing with is confidential and seek guidance from their manager or local legal department if they are unsure. If an employee is properly authorized to share any such confidential information, it must be shared on a confidential basis, marked "Proprietary and Confidential" and dated the date the information was provided to the receiving party, and the sharing employee is responsible for ensuring a proper record is kept of the authorization of sharing, what was provided and to whom. It is equally vital that we protect Finning's, our customers', Caterpillar's and any other business partners' confidential information against loss, theft or misuse.

Finning employees must respect the intellectual property and confidential information of third parties and engage only in ethical and legal methods for obtaining business intelligence.

5.4.3 PRIVACY

To protect the privacy of employees, shareholders, customers and business partners including Caterpillar, we will comply with the obligations set out under applicable privacy laws, contracts with our customers and business partners, the Finning Data Governance Statement and applicable policies. We:

- identify the purpose for the collection, use and disclosure of personal information and limit our collection, use, and disclosure of personal information to that which is reasonably required to fulfill the identified purpose;
- ensure the purpose of the collection, use, or disclosure is limited to what a reasonable person would deem appropriate;
- obtain consent from the individual whose personal information is collected, used or disclosed;
- only retain personal information for as long as it is required to satisfy the legal or business purpose;
- protect all personal information by making reasonable security arrangements (including physical measures, technical tools and organizational controls where appropriate);
- make reasonable efforts to ensure that personal information that is collected is accurate and complete;
- correct any personal information discovered to be inaccurate or incomplete;
- limit access to personal information by Finning employees or agents on an as-required basis;
- limit disclosure of personal information to anyone outside our company without the individual's consent, except as required by law, contractual obligation or public duty; and
- release personal information to authorities only as required by law, and always with diligence for privacy and subject to legal or ethical prohibition or privilege.

We will protect all personal information by using reasonable physical, technical and organizational security arrangements.

5.4.4 SHARE TRADING & MATERIAL INFORMATION

As employees, we may be privy to detailed Finning information that is not generally known to the public — “undisclosed material information” that could be used to gain an unfair investment

advantage, which is illegal. Accordingly, we are prohibited from trading in company securities when we are aware of undisclosed material information (insider trading), until a reasonable period after the information has been publicly disclosed. This prohibition on insider trading applies any time when we are aware of undisclosed material information, and not only during Finning's regular blackout periods.

Likewise, we do not disclose material information until it has been disclosed to the public by a news release issued by the Company. 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.

Refer to our Corporate Disclosure Policy for more information.

5.4.5 CORPORATE ASSETS, COMPUTER DATA & RESOURCES

We each have a responsibility to take measures to protect Finning's assets against theft, loss, misappropriation or other misuse. This includes our tangible assets, such as tools, equipment, vehicles, computer hardware, scrap metal, obsolete equipment and materials, and oils and other fluids, including used oils and other fluids, and our intangible assets, such as brands, ideas, information, inventions, improvements, intellectual property, registered and unregistered copyrights, trademarks, patents, service marks and trade secrets.

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 Finning digital or physical information assets, including but not limited to our computer hardware, software, files, documents, intranet, internet, cloud services, and servers is considered an ethical custodian responsible for the safe and secure management of such information and systems and must comply with our Acceptable Use of Computer Systems Policy. Although limited incidental personal use of Finning devices is permissible (such as checking personal emails during a break), these devices are to be used for business purposes. In addition, employees may not store their, or anyone else's, personal financial information, such as banking information or credit card information or statements, on Finning digital assets and Finning assumes no obligation to employees with respect to the security of any such personal financial information.

While Finning has no intention of placing its employees under constant surveillance, information passing through or stored on Finning's property, including its devices, can and will (where legally permissible) be monitored at the discretion of Finning. Finning reserves the right, where legally permissible, to monitor, review and/or audit any activity on its business assets and resources for violations of acceptable use and ethical behaviour in accordance with our policies. Reported or suspected violations will be investigated jointly with other departments such as Human Resources, Legal or Internal Audit, as appropriate.

It is everyone's responsibility to immediately report theft, loss, misuse, or unauthorized disclosure of company assets and resources including, but not limited to, the installation or distribution of software products that are not appropriately licensed for use by Finning. Similarly, it is everyone's responsibility to defend against cybersecurity threats such as phishing attacks (including by not opening attachments or clicking on URLs/web links received from unknown senders or out of context emails) and immediately report any suspected attacks, for example, via the "report message" function in Microsoft Outlook.

Employees are prohibited from engaging in any activity that is illegal under local, provincial, national or international law while utilizing Finning resources. Anyone who has evidence of, or encounters any violation of, acceptable use and ethical behaviour requirements, or otherwise believes that anyone is about to engage, or has engaged, in prohibited conduct is required to report that information in accordance with section 4.0 of this Code.

5.4.6 SOCIAL MEDIA

When used effectively, social media is an excellent tool for Finning to engage with customers, suppliers, colleagues, prospective employees, media, investors and the public. Employees can engage with Finning social media channels including LinkedIn, Facebook, Twitter, YouTube and Instagram, in compliance with company policies, including the Social Media and Electronic Communications Policy, if it is part of their role or on their own time. Employees must use critical thinking and common sense when it comes to posts that include opinions, details about your job or information about life at and the business of Finning, in particular considering obligations related to non-public material or confidential information of Finning or its customers or suppliers or others with whom Finning does or may do business, employee

personal information, and ethical and respectful behaviour.

Any post you make is your responsibility and can impact not only your own but also Finning's reputation. Company policies list official spokespeople and designates empowered to create and manage social media channels and post on behalf of Finning, outline what is considered non-public material or confidential Finning information, and explain our responsibilities related to retaliation, harassment, workplace violence or discrimination online.

5.4.7 ARTIFICIAL INTELLIGENCE

We believe that artificial intelligence (AI) has the potential to streamline processes, improve customer experiences, and drive success at Finning when it is used safely and responsibly. Finning's AI Council is responsible for setting the parameters of AI use at Finning. The use of publicly available and non-Finney sanctioned AI tools on Finning digital devices is prohibited. Employees who wish to use AI tools at work must:

- only use AI tools that have been reviewed and approved by Finning's AI Council;
- use AI tools in compliance with applicable Finning policies and any requirements of the AI Council; and
- critically assess all AI outputs for accuracy and reliability.

Employees are encouraged to contact Finning's AI Council with any questions or concerns regarding AI use at Finning.

6.0

MONITORING THE CODE

We are all required to live the values of Finning and the Code. The Code is reviewed annually by management. Finning's Board of Directors approves any revisions to the Code and the Audit Committee monitors compliance with the Code.

7.0

COLLECTIVE SUCCESS

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's 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 Finning's history and culture of integrity and enduring reputation by adhering to and upholding our Code.