

SUSTAINABILITY POLICY

I. OVERVIEW

Sustainability is integral to our everyday operations, strategies, and long-term plans. We work to continuously improve our sustainability performance and help our customers enhance theirs.

This policy outlines commitments that guide how we partner with customers, develop our team, protect the environment and act ethically in all our activities.

This policy applies to all Finning employees, its subsidiaries and affiliates, its Board of Directors and those authorized to speak on behalf of the Company. “Finning” means Finning International Inc., including all of its affiliated entities (being entities in which Finning controls or owns, directly or indirectly, more than 50% of the outstanding shares), subsidiaries and related entities.

II. COMPLIANCE

Failure to comply with this policy may result in disciplinary action being taken, up to and including termination of employment.

III. EXCEPTIONS

There are no allowable exceptions for this policy.

IV. ROLES AND RESPONSIBILITIES

Safety, Environment & Social Responsibility (SESR) Committee of our Board of Directors monitors the Company’s sustainability performance and compliance with this policy.

Finning Leadership Team is accountable for the development, oversight and execution of our sustainability strategy and requirements outlined in this policy.

Global Sustainability Committee (a management committee) develops and implements our sustainability strategy, which establishes our sustainability, priorities, goals and objectives.

Employees review and act in a manner that is consistent with the principles and expectations outlined in this policy.

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V. POLICY

Our Sustainability principles focus on the following key areas:

- A. People:** Respecting human rights, and ensuring safe and secure, healthy, inclusive, and respectful workplaces for all employees and contractors to allow for a positive impact on each other, our customers and the communities where we work.
- B. Environment:** Minimizing our environmental impacts by reducing greenhouse gas emissions, waste and spills.
- C. Customers:** Partnering with our customers to provide solutions that support them in meeting their sustainability goals.
- D. Suppliers:** Working and partnering with suppliers and others that meet our expectations in areas including corporate responsibility, ethics and governance, human rights, health, safety and the environment, and minimizing modern slavery risks.
- E. Communities & Indigenous Engagement:** Engaging and building relationships with the communities where we work and live to support under-served populations and Indigenous groups to foster stakeholder engagement and build capacity for the future.
- F. Cybersecurity:** Ensuring strong data protection for mitigating risk and keeping information safe.

To operate in alignment with our Sustainability principles, we will:

- Comply with all applicable laws and regulations in each of the countries where we operate;
- Respect 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;

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- Identify, manage and report sustainability-related and other risks to enhance how we manage our business activities and impact;
- Prioritize the prevention and mitigation of risks that can lead to serious injuries and fatalities;
- Provide an ongoing commitment to transparency and the disclosure of sustainability performance relevant to our business and our stakeholders;
- Maintain a high standard of environmental stewardship which supports the protection and preservation of the environment and the reduction and mitigation of impacts we may have;
- Collaborate with our customers, Caterpillar and other suppliers to improve product performance and reduce and mitigate product environmental impacts;
- Engage with our employees and promote health and well-being, diversity, equity and inclusion and the development of our people;
- Incorporate sustainability principles into our decision-making regarding potential new initiatives, existing operations and daily management;
- Support our communities by investing in programs that advance science, technology, engineering, and mathematics (STEM) and skilled trades education and outreach, increasing social equity among disadvantaged groups and building strong and resilient communities; and
- Keep communicating openly with our employees, contractors, communities, shareholders and other stakeholders to advance sustainability.