

# CODE OF CONDUCT

FEBRUARY 2018

***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 SCOTT THOMSON

Over the course of our company's history, Finning has earned a strong reputation for business integrity. For more than 80 years, our rigorous standards of business conduct have been a key reason why employees choose to work for us, customers and suppliers elect to partner with us and shareholders decide to invest in us.

As Finning employees, upholding the high standards of behaviour that have earned our organization its reputation is a responsibility that we all share. Regardless of our location or position at Finning, each one of us plays a critical role in maintaining Finning's reputation.

The Code of Conduct is our guide for putting our principles of transparency, ethics and professionalism into practice each day. Rooted in Finning's values, the Code of Conduct clearly explains the high standards of ethical conduct expected from each of us.

Please take the time to review the Code of Conduct and to demonstrate its principles in all of your business interactions. If you have any questions, I encourage you to ask for guidance.

Thanks for your continued contribution and support as we build on Finning's rich history, culture of integrity and enduring reputation.

A handwritten signature in black ink, appearing to read 'S. Thomson'.

Scott Thomson  
President and CEO  
Finning International



# 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. It also requires that agents, consultants or contractors, and suppliers act consistently with this Code when acting with or on behalf of Finning.

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.

Just as we all share in the rewards of success, we all share the responsibility of achieving it. Working together, each of us benefits by demonstrating Finning's values in action.

Finning's Code applies to all employees, officers and directors of Finning and its subsidiaries and affiliates, and those acting with or on behalf of Finning.

## 1.2 PURPOSE, VISION & VALUES

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 shared aspiration for the mutual benefit of all.

### OUR PURPOSE

We believe in partnering and innovating to build and power a better world.

### OUR VISION

Leveraging our global expertise and insight, we are a trusted partner in transforming our customers' performance.

### OUR VALUES

**We are trusted** – We act ethically and honour our commitments.

**We are collaborative** – We build diverse and respectful partnerships.

**We are innovative** – We look for new and better ways to serve our customers.

**We are passionate** – We are driven to safely deliver results.

# 2.0

## RESPONSIBILITIES

### 2.1 AMBASSADORSHIP

Every 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.

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

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, customers and business partners.

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

### 2.2 SHARED COMMITMENT AND ACCOUNTABILITY TO THE CODE

We are all committed and accountable for the high ethical standards set out in our values and 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 while respecting the privacy of those who do.
- Promptly escalate concerns and reports of misconduct, as appropriate; cooperate with internal and external investigations if applicable; and follow up ensuring concerns are addressed.

Our 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

Our shared commitment and accountability involve more than just personally complying with the Code. It is our right and responsibility to promptly report suspected Code contraventions to our local supervisor or manager, Human Resources, Legal Department, or Risk Assurance and Advisory Services representatives or through the other reporting options stated in our Whistleblower Policy, and to participate in internal or external investigations of reported violations, as applicable.

## 2.4 NO RETALIATION

We are assured of strict confidentiality in reporting suspected violations and participating in investigations, without fear of retaliation. There will be no retaliation for speaking up and making a truthful report of actual or suspected misconduct, for participating in an investigation, or for exercising our legal rights. Only through coming forward with our concerns can we address issues.

# 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

When faced with a decision, ask yourself the following questions:

- 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 with my decision if it was 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 prior to making this decision?

### 3.2 REVIEW FINNING'S GUIDELINES AND POLICIES

We recommend you review the most current version of our Code and the detailed policies that support our Code by visiting: [www.finning.com/corporatepolicies](http://www.finning.com/corporatepolicies).

The supporting policies are:

- 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.

### 3.3 SEEK ADVICE

If you have completed the steps above and continue to have doubts or questions regarding compliance with the provisions of our Code, seek help or guidance from your supervisor or manager. Most often, they are in the best position to address areas of concern. However, if you would rather speak to someone other than your supervisor or you are not satisfied with your supervisor's response, you may contact anyone in management in whom you are comfortable confiding. Alternatively, you can contact a subject matter expert in your Human Resources, Legal, or Risk Assurance and Advisory Services departments.

### 3.4 COMPLIANCE ETHICS HOTLINE OR WEBSITE

If you 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. See Section 4.2.

# 4.0

## REPORTING VIOLATIONS OF THE CODE

### 4.1 CODE CONTRAVENTIONS

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

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 supervisor or manager, an executive, or someone in your Human Resources, Legal or Risk Assurance and Advisory Services Departments, or any key contacts as noted in our Whistleblower Policy.

Violations will be investigated thoroughly and expediently, in a fair and systematic process. Anyone who has allegedly 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 his or her position.

Likewise, those who misuse the reporting process and knowingly file reports that are false or malicious in nature are considered to have breached our Code and will be investigated.

If an investigation confirms that a violation has occurred, an appropriate course of action will be taken and can include termination.

### 4.2 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, areas of concern are best addressed with our supervisor, manager or local representative from Human Resources, Legal or Risk Assurance and Advisory Services. However, when we are uncomfortable discussing these concerns or if these concerns remain unresolved, we can contact Finning's Compliance Officer, file a report through the Compliance Ethics Website or call the Compliance Ethics Hotline.

#### COMPLIANCE OFFICER

**Telephone:** 1 - 604 - 691 - 6250

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

**E-mail:** [ComplianceOfficer@finning.com](mailto:ComplianceOfficer@finning.com)

#### COMPLIANCE ETHICS WEBSITE

<https://secure.ethicspoint.com/domain/media/en/gui/13881/index.html>



**COMPLIANCE ETHICS HOTLINE**

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

**1-800-491-2966** (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	0-800-555-0906 or 0-800-444-8084 Call will be answered in Spanish
Bolivia	0-800-10-0707 Call will be answered in Spanish
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
Republic of Ireland	1-800615403 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.

**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.

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.

# 5.0

## ETHICAL CONDUCT AND BUSINESS GUIDELINES

### 5.1 HEALTH, SAFETY & SUSTAINABLE COMMUNITIES

#### 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 injuries and ensuring daily practices promote excellence in health and safety standards.

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 in compliance with all legal requirements applicable to our operations.
- 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.

#### 5.1.2 ALCOHOL & DRUGS

All individuals working at Finning are expected to perform their assigned duties fully and safely without any limitations due to the use of or after-effects of alcohol or illicit drugs. If over-the-counter or prescription drugs are taken, they must be used responsibly. This includes finding out from a doctor or pharmacist if the medication could impair your ability to do your job safely and reliably. If you are required to take medication that does impair your abilities, inform your supervisor or manager in advance. If you are ever in doubt, talk to your supervisor or manager and refer to your local Drug and Alcohol Policy. Do not take risks with your own or others' health and safety.

Individuals whose capacity to work is impacted or impaired by drugs or alcohol are adversely affecting their job performance, work environment, their safety and the safety of our employees and other stakeholders.

#### 5.1.3 ENVIRONMENTAL RESPONSIBILITY

Our duties as responsible stewards include:

- Adopting management practices and systems to manage our environmental impact.
- Identifying and minimizing environmental risk through regular audit programs.

- Establishing and maintaining environmentally acceptable methods for managing waste, reusing and recycling materials; and developing safe, efficient and effective spill response plans.
- Ensuring that our business practices, operations and facilities uphold our commitment to environmental protection.

We will 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. We believe 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 legal activities that advance our strategic business goals and improve the communities where we work and live.

Only political contributions that are appropriate, legal in that specific jurisdiction, have been reviewed by the respective regional Legal Department and approved by the President and Chief Executive Officer are permitted.

We respect and support the right of our employees, contractors, and directors 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, contractors and directors 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 for any contribution before a commitment is made.

## 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 such 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 regulations.

All employees involved in financial reporting of any nature must report financial information promptly, accurately, completely and honestly and follow applicable accounting standards and internal controls over financial reporting. We ensure that all entries are recorded in the proper accounts and are properly documented. Financial entry or disclosure should characterize the true nature of a financial transaction. 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 accounting standards or internal controls over financial reporting in accordance with our Whistleblower Policy.

### 5.2.2 CORPORATE DISCLOSURE

As a public company, we work to ensure that all reports and documents we file with regulators, along with our normal 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.
- Be relevant to a reasonable investor's decision to trade in Finning's securities.

All officers, directors and employees may not discuss non-public company 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 and Corporate Secretary or the Investor Relations department.

When material information does arise, it will be immediately disclosed to the public at large by news release. 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.

Finning must communicate with the public with one voice. It is extremely important that all employees and service providers understand and respect our Corporate Disclosure Policy. A copy of this policy is available on Finning's website as noted in section 3.2 of this Code.

### 5.2.3 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 practices.

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.

We must all adhere to the highest fiduciary standards.

We all have an obligation to declare any conflict or potential conflict of interest which may prejudice job performance 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.

The following are common examples of where potential conflicts may arise:

- Secondary employment - any actual or contemplated secondary employment relationship with another business as this may restrict the ability to perform our 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 our time for fulfilling our 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 we 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.
- Excessive community or political involvement which may conflict for our time in fulfilling our duties at Finning.

### 5.2.4 GIFTS & HOSPITALITY

We rely on our sound judgment not to offer or receive entertainment, gifts or hospitality which are deemed outside normal business practices. Offering or accepting cash gifts or gifts that have a monetary value (e.g., redeemable vouchers and cards) are prohibited. Gifts, courtesies, or entertainment are also outside normal business practices when they are for personal or family entertainment, have a greater value or frequency than we could reasonably reciprocate, 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. When unclear whether the offering or acceptance of gifts or hospitality is prohibited, the situation should be discussed with your manager to determine whether it complies with our Global Anti-Bribery and Anti-Corruption Policy (and/or our local policies) and is deemed 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 there is still doubt regarding the nature, value, or timing of the gift or hospitality, your manager should consult with our local Human Resources, Legal or Risk Assurance and Advisory Services Departments to determine the appropriateness of offering or receiving such a gift or hospitality under the business circumstances.

### 5.2.5 ILLEGAL PAYMENTS

We do not directly or indirectly through those that 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 individuals to speed up a routine administrative process. Exercising poor judgment with respect to giving or receiving such payments undermines the integrity of the individual and Finning, breaches our Global Anti-Bribery and Anti-Corruption Policy and can result in serious consequences for both the individual and Finning.

We commit to never engage 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 disclosed 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. We should always report to our local finance managers or our local legal departments any suspicious behaviour with regards to large cash payments or irregularities in the way payments are made.

### 5.2.7 ANTI-TRUST AND COMPETITION

We always engage in fair competitive business practices in compliance with all anti-trust and competition legislation that apply in the jurisdictions where we do business. 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.

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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## 5.3 PEOPLE COMMITMENT AT FINNING

### 5.3.1 EMPLOYMENT PRACTICES

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, and performance evaluations are conducted in accordance with ethical principles and without discrimination or contravention of human rights legislation and employment laws in any region in which we operate.

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.

### 5.3.2 DIVERSITY AND INCLUSION

We are committed to elevating diversity at Finning, to building and sustaining a diverse and inclusive workforce with clear accountability frameworks, staffing goals, and a robust pipeline of diverse leaders. In this context, diversity is defined to be inclusive of individuals regardless of gender, race, national or ethnic origin, colour, religion, age, sexual orientation, marital or family status, or physical or mental disability.

### 5.3.3 DIGNITY AND RESPECT

We are committed to ensuring that all individuals enjoy respect and dignity in a safe environment, free from any kind of arbitrary and illegal discrimination, bullying, harassment or workplace violence. We foster high self-esteem and job performance, where employees are valued for the diversity they bring to our business. Only through fulfilling, rewarding work in a culture of mutual understanding, cooperation and teamwork can we maintain service excellence.

Generally speaking, harassment is any improper words or behaviour that demean, humiliate or embarrass a person. This includes touching, pushing, comments and visual displays that may be perceived as offensive or create an uncomfortable or threatening work environment. Behaviour that may promote physical violence in the workplace, or any sexual, religious, age-related or racial harassment is also not tolerated.

At Finning, there is no place for discrimination, harassment or workplace violence. We honour domestic and internationally accepted labour standards and support the protection of human rights. Employees should 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, race, 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.

Harassment is behaviour or communication, whether written or verbal, which a reasonable person would consider to cause offence or humiliation or negatively affect the dignity of a person and, in the context of employment, results in an intimidating, hostile or offensive atmosphere. Harassment can occur at or away from the workplace and during or outside working hours.

At Finning, harassment is considered employee misconduct and is not tolerated. We each have the responsibility to ensure that harassment does not happen.

We take discrimination, harassment and workplace violence very seriously and will respond promptly to complaints to resolve them quickly and fairly.

As employees, it is our duty to report incidents of harassment or violence to our supervisor or manager or to our Human Resources representative and to cooperate with both internal and external investigations.

We strictly prohibit retaliation against any person by another employee or by Finning for reporting allegations of harassment or discrimination, or for filing, testifying, assisting, or participating in any manner in any investigation, proceeding, or hearing conducted by a government enforcement agency. Prohibited retaliation includes, but is not limited to, termination, demotion, suspension, failure to hire or consider for hire, failure to give equal consideration in making employment decisions, failure to make employment recommendations impartially, adversely affecting working conditions, or otherwise denying any employment benefit because an employee has reported in good faith alleged prohibited conduct or participated in an investigation.

## 5.4 TRUST & CONFIDENTIALITY – PROTECTING OUR ASSETS

### 5.4.1 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 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 we are ever in doubt as to the application or interpretation of lawful procedures, we should contact our local Legal Departments for assistance.

### 5.4.2 CONFIDENTIAL INFORMATION

The obligation of confidentiality applies to all past and present Finning employees. Confidential information includes intellectual property and proprietary information.

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. Any such confidential information must be provided on a confidential basis to the extent legally permissible,

and if provided in written form must be marked as “Proprietary and Confidential” and dated as of the date the information was provided to the receiving party. It is equally vital that we protect Finning’s confidential information against loss, theft or misuse.

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

All company records, regardless of format of those records, are the sole property of Finning and are to remain under Finning’s control in all regions 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, including electronic records. 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, former employees are legally restricted from retaining, using or disclosing confidential company information, including computer files, customer lists, pricing, forward-looking information and any other confidential information.

### 5.4.3 PRIVACY

We will protect all personal information with confidentiality and sensitivity.

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

- We will only collect personal information that is legally required or directly relevant to business or employment, and we will keep that information confidential, take reasonable efforts to ensure accuracy of the information, and dispose of it responsibly when it is no longer required.
- If we require information from a secondary source, such as a reference, we will obtain consent and explain why we need the information.
- We will protect all personal information with confidentiality and sensitivity. Access to this information by Finning employees or agents will be granted only on an as-required basis.

- We will not disclose personal information to anyone outside our company without the individual’s consent, except as required by law, contractual obligation or public duty.
- We 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.

### 5.4.4 SHARE TRADING & MATERIAL INFORMATION

As employees, we are privy to detailed Finning information that is not generally known to the public — “undisclosed material information” that could be used to illegally gain an unfair investment advantage. Accordingly, we are prohibited from trading company securities when we are aware of undisclosed material information (insider trading), until a reasonable period of time 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 (insight which may affect the price of Finning’s securities) until it is legally required to be disclosed to the public. 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.

For more information on this topic please refer to the following Finning policies: Share Trading, Hedging and Use of Material Information Policy and Corporate Disclosure Policy, which are available on our website as indicated in section 3.2 of the Code.

### 5.4.5 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, cloud services, 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 for the sole purpose of conducting Finning business. Finning reserves the right, where legally permissible, to monitor and/or audit any and all activity on its resources for violations of acceptable use and ethical behaviour.

Reported or suspected violations will be investigated jointly with other departments such as Human Resources, Legal or Risk Assurance and Advisory Services, as required.

It is our responsibility to take measures to prevent and immediately report theft, loss, misuse, or unauthorized disclosure of business assets and resources including, but not limited to, the installation or distribution of software products that are not appropriately licensed for use by Finning.

Employees are in no way authorized to engage 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, 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

Common sense is our best guide. Our values and the principles of our Code apply to traditional communications and social media.

The use of social media is fundamentally changing the way we work, communicate and connect, offering new ways to engage with each other, customers, suppliers, potential new employees and the world at large. This creates opportunities for communication and business development. However, if not used appropriately, social media can expose both you and Finning to additional risks. Social media's immediacy and level of interactivity, and the global access to information that you publish on social media merits particular consideration. Within social media, the lines between what is public and private, professional or personal are not as clear as in other forms of communication. Common sense is our best guide. Our values and the principles of our Code apply to traditional communications and internal and external social media. Your views must not be interpreted as those of Finning. Be conscious that your postings are public and can impact Finning's or your reputation, and that you are personally responsible for your postings.

Only those employees or officials who are duly authorized to speak to the media, analysts or in public gatherings on behalf of Finning may speak or write in the name of Finning to any news group, chat room, blog, social networking/social media sites, etc. Employees are reminded that these are public forums where it is inappropriate to reveal confidential or non-public Finning information, customer data, trade secrets or any other material covered by existing Finning confidentiality policies and procedures.

Conduct that is not permitted by law (e.g., retaliation, harassment, workplace violence, or discrimination) is not permitted, even when social media activities are performed during non-working time.

When using social media, we may show affiliation with Finning on resumes (e.g., LinkedIn), but may not display our Finning e-mail address. Use of Finning e-mail addresses is disallowed on external social media, with the exception of:

- Company-authorized surveys.
- Company-authorized applications.
- Written permission granted by Communications & Investor Relations managers.



# 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.

Waivers of the Code, or any of its provisions, are seldom considered or granted. If a waiver is necessary to accommodate exceptional circumstances, it must be approved by Finning's Global Ethics Committee. If a waiver of the Code were to occur for Finning's directors or specified executive officers, it would require approval by Finning's Board of Directors.

# 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.

### **Finning's values**

#### **We are:**

- **Trusted**
- **Collaborative**
- **Innovative**
- **Passionate**