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**Title: Code of Conduct – US Employees (HR006-US)****Revised: November 2023**

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**POLICY STATEMENT**

Our Code of Conduct (Code) applies to all employees of 4Refuel. 4Refuel’s agents, consultants, and contractors are also required to act consistently with this Code when acting with or on behalf of 4Refuel.

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 behavior is in everyone’s best interest.

**PURPOSE**

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 4Refuel’s values in action.

4Refuel US LLC is committed to providing a safe, healthy workplace that promotes a high level of job satisfaction and respectful work environment. We believe that it is a shared responsibility of the company and of all employees to work towards the constant improvement of our workplace. To assist the organization in maintaining a positive work environment, we require all employees of 4Refuel conduct themselves in an ethical and professional manner, always. This includes during work hours and after work hours.

**SCOPE**

This policy applies to all 4Refuel employees.

**GUIDELINES****1.0 RESPONSIBILITIES****1.1 AMBASSADORSHIP**

Every one of us contributes to 4Refuel’s reputation for excellence. We are held personally responsible to consistently honor 4Refuel’s values and act as good ambassadors of our company.

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 Finning. 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. We always act on principles that enhance pride in 4Refuel’s reputation and integrity.

## **1.2 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. 4Refuel executive and management are further expected to:

- Promote awareness and understanding of 4Refuel's values and the Code.
- Lead by example, living the standards of our Code.
- Maintain an environment where everyone feels comfortable raising concerns.
- Promptly escalate concerns and reports of misconduct, as appropriate; cooperate with internal and external investigations if applicable; and follow up ensuring concerns are addressed. Every one of us contributes to 4Refuel's reputation for excellence. We are held personally responsible to consistently honor 4Refuel's values and act as good ambassadors of our company. 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, suppliers and shareholders. We apply the same sound ethics and principles to our work as we do in our personal life to build a lasting, mutually beneficial relationships.

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We always act on principles that enhance pride in 4Refuel's reputation and integrity.

## **1.3 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 or Human Resources representatives or through the other reporting options stated in our Integrity Policy, and to cooperate with internal or external investigations of reported violations, as applicable.

## **1.4 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 for speaking up and making a truthful report of actual or suspected misconduct, for cooperating with an investigation, or for exercising our legal rights. Only through coming forward with our concerns can we address issues.

## **2.0 ETHICAL DECISION MAKING**

### **2.1 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 4Refuel's values and policies, including the Code?
- How will it affect 4Refuel, 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?

## **2.2 SEEK ADVICE**

If you have completed the steps above and continue to have doubts or questions regarding compliance with 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 manager, or you are not satisfied with their response, you may contact anyone in management in whom you are comfortable confiding. Alternatively, you can contact your Human Resources department.

## **3.0 REPORTING VIOLATIONS OF THE CODE**

### **3.1 CODE CONTRAVENTIONS**

Not every employee action can be covered here in detail, so we must exercise sound judgment. If doubts arise regarding specific situations, please consult your supervisor or manager, an executive, or someone in your Human Resources Department, or any key contacts noted in our Integrity Policy (HR003).

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, anyone who misuses the reporting process and knowingly files a report that is false or malicious in nature is considered to have breached our 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 violation has occurred, an appropriate course of action will be taken and can include termination.

### **3.2 INTEGRITY POLICY**

The Integrity Policy (HR003) 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. However, when we are uncomfortable discussing these concerns or if these concerns remain unresolved, we can file a report through the following methods:

#### **ETHICS AND COMPLIANCE WEBSITE:**

<https://cloud.clearviewconnects.com/#/>

For calls in North America (US & Canada):

**1-866-854-1840** (depending on where you are dialing from there may be no need to dial “1” before this number)  
The call will be answered in English. To continue your call in another language, state your language to request an interpreter. It may take up to 1-3 minutes to arrange for an interpreter. During this time please do not hang up.

Identify that you are calling from Finning.

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 Avenue, Surrey, BC V4N 5C3**

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

### **3.3 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.

### **4.0 ETHICAL CONDUCT & BUSINESS GUIDELINES**

#### **4.1 HEALTH, SAFETY, ENVIRONMENT & SUSTAINABILITY**

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 nationally, we are all stewards responsible for safeguarding our employees.

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 and safety principles and initiatives in compliance with company standards and all legal requirements applicable to our operations.
- Consistently and continually, we identify, 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.
- Effective emergency management plans, capabilities and resources are maintained throughout the organization to mitigate the impact of events.

#### **4.2 ALCOHOL AND DRUGS**

All individuals working at 4Refuel premises or for 4Refuel (even at non-4Refuel premises) are required to be “fit for work” at all times and comply with our Drug and Alcohol Policy, 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 (including 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 Drug and Alcohol Policy. Never take risks with your own or others’ health and safety.

#### **4.3 ENVIRONMENT**

Our duties as responsible stewards include:

- Maintaining a system to identify and minimize environmental risk through regular audit programs.

- 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, report and manage operational Greenhouse Gas (GHG) emissions.
- Collaborating with our customers, and suppliers to improve product performance and reduce and mitigate product environmental impacts.
- 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.

#### **4.4 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 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, 4Refuel's business, or 4Refuel'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 4Refuel.

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 4Refuel duties or may be in competition with 4Refuel's business.
- Direct or indirect ownership in a business that may do or seek to do business with 4Refuel or is a potential competitor to 4Refuel.
- Directorship in a third-party business which may conflict with our time for fulfilling our duties at 4Refuel or may be in competition with 4Refuel'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 our time for fulfilling our duties at 4Refuel.

#### **4.5 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 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. When unclear whether the offering or acceptance of gifts or hospitality is prohibited, the situation should be discussed with your manager or Human Resources.

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 to determine the appropriateness of offering or receiving such a gift or hospitality under the circumstances.

#### **4.6 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 4Refuel, may breach applicable laws and can result in serious consequences for both the individual and 4Refuel.

We commit to never engage or condone acts of bribery or corruption of government officials, customers, suppliers, or others.

#### **4.7 ANTI-TRUST AND COMPETITION**

We always engage in fair competitive business practices in compliance with all anti-trust and competition legislation that applies 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.

#### **4.8 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.

#### **4.9 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.

#### **4.10 RESPECT, INCLUSION, AND DIVERSITY**

We are committed to building safe, talented, and inclusive teams at 4Refuel, where diverse perspectives are respected and valued. Inclusion of diversity develops talent, drives better performance, and increases innovation throughout our people and our operational, and marketing processes.

Diversity is a fact; it refers to all of the visible and invisible ways that we differ from one another. It includes all attributes such as gender, national or ethnic origin, age, religion, sexual orientation, marital or family status, and

physical or mental ability, as well as management level, job function, geographic region and learning styles. It also refers to diverse perspectives, ideas, and ways of working to promote innovation and performance. Inclusion is a choice; it refers to the behavior of welcoming, valuing, and protecting differences that may be most at risk of exclusion. We recognize that exclusive behaviors can have negative impacts on the psychological safety of our employees as well as their productivity and ability to innovate. We will reward inclusive leaders because they effectively manage diverse teams to drive business and personal benefit for all of 4Refuel's stakeholders.

To promote an inclusive culture and protect the physical and psychological safety of our employees, 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 inclusion, mutual understanding, cooperation and teamwork can we maintain service excellence.

We honor domestic and internationally accepted labor 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, national or ethnic origin, color, religion, age, sexual orientation, marital or family status, or physical or mental disability or any other characteristic protected by law.

At 4Refuel, we take discrimination, harassment and workplace violence very seriously with a strong view that there is no place for this behavior in our workplace, including our customer sites or public locations where our employees are representing 4Refuel.

Harassment is behavior 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 in the workplace or in a work situation or relationship, whether during or outside business hours, is considered employee misconduct and is not tolerated. We each have the responsibility to ensure that harassment does not happen. As employees, it is our duty to spot and 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.

As managers, it is our duty to respond promptly to complaints and resolve them quickly and fairly. We strictly prohibit retaliation against any person by another employee or by 4Refuel 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.



#### **4.11 COMPLIANCE WITH LAWS**

In addition to abiding by the provisions of the Code, we as employees and persons acting on 4Refuel's behalf always comply with company policies and regulations as well as applicable laws and regulations of each country in which we operate. Each employee must also abide by the 4Refuel weapon policy.

We recognize the nature of our business subjects 4Refuel 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 Human Resources Department for assistance.

#### **4.12 CONFIDENTIAL INFORMATION**

The obligation of confidentiality applies to all past and present 4Refuel employees. Confidential information includes intellectual property and proprietary information. We do not disclose to outside parties any confidential information regarding 4Refuel 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 4Refuel's confidential information against loss, theft or misuse. Likewise, 4Refuel 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 4Refuel and are to remain under 4Refuel'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.

#### **4.13 PRIVACY**

To protect the privacy of all employees, shareholders, customers and business partners, we will comply with the obligations set out under the applicable privacy laws, contracts with our customers and business partners, the Privacy Policy (HR049) which among other things require us to: 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;

- obtain consent and explain why we need the information where information from a secondary source is required, such as a reference;
- protect all personal information with confidentiality and sensitivity;



- limit access to personal information by 4Refuel employees or agents on an as-required basis;
- to refuse 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.

#### **4.14 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 fully respect each other's privacy, our company reserves ownership of these resources for the sole purpose of conducting 4Refuel business. 4Refuel reserves the right, where legally permissible, to monitor and/or audit any and all activity on its business assets and resources for violations of acceptable use and ethical behavior. 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 everyone's 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 4Refuel.

We are all required to live the value of 4Refuel and the Code of Conduct.

#### **5.0 MONITORING THE CODE**

We are all required to live the values of 4Refuel 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.

#### **6.0 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 Finning. 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 4Refuel's history and culture of integrity and enduring reputation by adhering to and upholding our Code.



**Acknowledgement**

I confirm that I have received a copy of 4Refuel's Code of Conduct Policy (1-6) effective the date printed below. This Policy has been reviewed with me and/or I have been provided with the opportunity to ask questions.

\_\_\_\_\_  
Associate's Signature

\_\_\_\_\_  
Date