

Independent limited assurance report

To: The Board of Directors and Management of Finning International Inc.

Our scope of our work

We have undertaken a limited assurance engagement of Finning International Inc.'s ("Finning") aggregated scope 1 and scope 2 (market-based) GHG emissions for the year ended December 31, 2022 ("GHG emissions figure"), as reported on page 15 of Finning's 2022 Sustainability Report ("2022 Sustainability Report" or the "Report") as well as Table 1 below. We did not attempt to review all information included in the Report.

Table 1: GHG emissions (market-based) for the year ended December 31, 2022

GHG emissions (market-based)	Year-ended December 31, 2022 (tCO ₂ e)
Finning	75,721
4Refuel	17,804
Aggregated total	93,525

Finning responsibility for the GHG emissions figures

Finning management is responsible for defining organizational and operational boundaries of their GHG emissions as well as the collection and presentation of the data that is used in determining the GHG emissions figures. This responsibility includes the design, implementation and maintenance of internal control relevant to the determination of the GHG emissions figures that is free from material misstatement, whether due to fraud or error.

Our independence and quality control

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management ("ISQM")¹, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our responsibility, assurance standards and key assurance procedures

Our responsibility is to express a limited assurance conclusion on the GHG emissions figures based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000 Revised, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*. As such, we

planned and performed our work in order to provide limited assurance with respect to GHG emissions figures. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our review criteria was based on the Global Greenhouse Gas Protocol (Revised Edition) as issued by the World Resources Institute. Our procedures included:

- interviewing relevant Finning management and staff responsible for data collection and reporting;
- obtaining an understanding of the management systems, processes and the relevant controls used to generate, aggregate and report the data at Finning regional operations and head office;
- reviewing relevant documents and records on a sample basis;
- testing and re-calculating information related to the selected information on a sample basis; and
- assessing the information for consistency with our knowledge of Finning operations, including comparing Finning's assertions to publicly available third-party information.

Environmental and energy use data are subject to inherent limitations of accuracy given the nature and the methods used for determining such data. The selection of different acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

Limited assurance conclusion

Based on our work described in this report, nothing has come to our attention that causes us to believe that the aggregated GHG emissions figure in Table 1 is not presented fairly, in all material respects, in accordance with the relevant criteria.

Restricted use

This report has been prepared to assist Finning's management to report to the Board of Directors the aggregated GHG emissions figure in Table 1 in accordance with the applicable criteria. As a result, this report may not be suitable for another purpose. Our report is intended solely for the use of Finning. We neither assume nor accept any responsibility or liability to third party in respect of this report.

We acknowledge the disclosure of our report, in full only, by Finning at its discretion, in Finning's 2022 Sustainability Report and without assuming or accepting any responsibility or liability to the Board or any other third party in respect of this report.

Deloitte LLP

Deloitte LLP
Chartered Professional Accountants
Vancouver, British Columbia
April 28, 2023