

AMENDMENT NO. 1

THIS AMENDMENT NO. 1 TO THE SHARE PURCHASE AGREEMENT (this “**Amendment**”) is made as of June 29, 2025.

AMONG:

FINNING INTERNATIONAL INC., a corporation existing under the federal laws of Canada

(“**Seller**”)

AND: **4REFUEL HOLDINGS LIMITED**, a company incorporated under the laws of the Province of British Columbia

(“**4Refuel Canada**”)

AND: **MIDNIGHT HOLDING, INC.**, a corporation incorporated under the laws of Delaware

(“**4Refuel US**”)

AND:

JUPITER REFUEL CANADA BUYER INC., a company formed under the laws of the Province of British Columbia

(“**Canada Buyer**”)

AND:

JUPITER REFUEL US BUYER, INC., a corporation formed under the laws of Delaware

(“**US Buyer**”)

RECITALS:

- A. The Seller, 4Refuel Canada, 4Refuel US, Canada Buyer and US Buyer (together, the “**Parties**”) entered into a share purchase agreement dated May 8, 2025 (the “**Share Purchase Agreement**”).
- B. The Parties wish to amend the Share Purchase Agreement in accordance with the terms and conditions of this Amendment.

NOW, THEREFORE, in consideration of the premises and the mutual promises contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties (as defined below) hereby agree as set forth herein:

**ARTICLE 1
AMENDMENTS**

1.1 Definitions

Capitalized terms used but not otherwise defined in this Amendment shall have the respective meanings ascribed thereto in the Share Purchase Agreement.

1.2 Amendment to Section 1.1 of the Share Purchase Agreement

Section 1.1 of the Share Purchase Agreement is hereby amended as follows:

- (a) by adding the following definitions after the definition of “**Actual Adjustment Amount**”:

“**Actual Cash Deficit**” has the meaning set forth in Section 2.4(d).”

“**Actual Cash Excess**” has the meaning set forth in Section 2.4(d).”

- (b) by adding the following definition after the definition of “**Cash and Cash Equivalents**”:

“**Cash Only Calculation**” has the meaning set forth in Section 2.4(d).”

- (c) by adding the following definition after the definition of “**Measurement Period**”:

“**Measurement Time**” means 11:58 p.m. on the Closing Date.”

- (d) by replacing the definition of “**4Refuel Cash Cap**” with the following:

“**4Refuel Cash Cap**” means \$[REDACTED – commercially sensitive].”

- (e) by replacing the definition of “**4Refuel Net Working Capital**” with the following:

“**4Refuel Net Working Capital**” means an amount (which may be a positive or negative number) equal to (a) the aggregate value of the 4Refuel Current Assets, *minus* (b) the aggregate value of the 4Refuel Current Liabilities, as of the Measurement Time, in accordance with the Accounting Principles. Notwithstanding anything to the contrary contained herein, in no event shall “**4Refuel Net Working Capital**” include any amounts with respect to 4Refuel Cash, Transaction Expenses or 4Refuel Indebtedness.”

- (f) by replacing the definition of “**Cash and Cash Equivalents**” with the following:

“**Cash and Cash Equivalents**” means, as of the Measurement Time, the 4Refuel Cash.”

- (g) by replacing the definition of “**Closing**” with the following:

“**Closing**” means the completion of the purchase and sale of the Purchased Shares contemplated under this Agreement.”

1.3 Amendment to Section 2.4 of the Share Purchase Agreement

Section 2.4 of the Share Purchase Agreement is hereby amended by inserting a new Section 2.4(d) immediately after 2.4(c) as follows:

“(d) Expedited Cash and Cash Equivalents Calculation

Notwithstanding any other provision of this Agreement to the contrary (including for certainty Sections 2.4(a), 2.4(b) and 2.4(c)), no later than fifteen (15) days following the Closing Date, Buyers shall prepare and deliver to Seller a proposed calculation of the amount of Cash and Cash Equivalents without giving effect to the 4Refuel Cash Cap (the “**Cash Only Calculation**”). Seller shall have fifteen (15) days from receipt of the Cash Only Calculation within which to review the Cash Only Calculation. For the purposes of this review, Buyers shall comply with the provisions of the second sentence of Section 2.4(b). Prior to the end of such 15-day review period, Seller shall give written notice (which may include notice via email in accordance with Section 11.6) that Seller accepts the Cash Only Calculation or that it disputes the Cash Only Calculation. If no such written notice is delivered, the Cash Only Calculation shall be deemed to be finally determined and binding upon the Parties. If Seller accepts the Cash Only Calculation or if the Cash Only Calculation is deemed to be finally determined in accordance with this Section 2.4(d) and:

- (i) the Cash and Cash Equivalents as calculated in the Cash Only Calculation exceeds the amount of the Cash and Cash Equivalents set out in the Estimated Purchase Price (having given effect to the 4Refuel Cash Cap, if applicable) finalized under Section 2.2(a), (such difference in amount, being the “**Actual Cash Excess**”) then Buyers shall, within five (5) days after the date on which the Cash Only Calculation is accepted by Seller or the Cash Only Calculation is otherwise deemed to be finally determined in accordance with this Section 2.4(d), pay or cause to be paid by wire transfer or delivery of immediately available funds to an account designated by Seller, the Actual Cash Excess;
- (ii) the Cash and Cash Equivalents as calculated in the Cash Only Calculation is less than the amount of the Cash and Cash Equivalents set out in the Estimated Purchase Price (having given effect to the 4Refuel Cash Cap, if applicable) (such difference in amount, being the “**Actual Cash Deficit**”) finalized under Section 2.2(a), then Seller shall, within five (5) days after the date on which the Cash Only Calculation is accepted by Seller or the Cash Only Calculation is otherwise deemed to be finally determined in accordance with this Section 2.4(d), pay or cause to be paid, by wire transfer or delivery of immediately available funds to an account designated by Buyers, the Actual Cash Deficit; or
- (iii) the Cash and Cash Equivalents as calculated in the Cash Only Calculation is equal to the amount of the Cash and Cash Equivalents set out in the Estimated Purchase Price (having given effect to the 4Refuel Cash Cap, if applicable) finalized under Section 2.2(a), no further adjustments or payments shall be required to be made pursuant to this Section 2.4(d).

Any disagreement between Buyers, on the one hand, and Seller, on the other hand, regarding the Cash Only Calculation shall be finally determined in accordance with the provisions of Section 2.4(b), applied *mutatis mutandis*, and any remaining amounts so determined to be owed to Buyers or Seller, as applicable, in accordance with this Section 2.4(d) shall be paid, or caused to be paid, within five (5) days after the final determination of such a dispute. To the extent permitted by applicable Law, the amount of the adjustment under this Section 2.4(d) shall be an adjustment to the Closing Purchase Price payable to Seller. For certainty: (a) Buyers and Seller shall not make any further adjustments to the Closing Purchase Price in respect of Cash and Cash Equivalents under Sections 2.4(b) and 2.4(c) notwithstanding the terms of those Sections to the contrary; and (b) for purposes of calculating the Actual Adjustment Amount only the amount

of the Cash and Cash Equivalents that is comprised in the Closing Purchase Price and the Estimated Purchase Price shall both be deemed to equal zero.”

1.4 Amendment to Section 7.1 of the Share Purchase Agreement

Section 7.1 of the Share Purchase Agreement is hereby amended and restated in its entirety as follows:

“7.1 Closing. The Parties shall hold the Closing remotely via the electronic exchange of documents and signatures at a time mutually agreed to on the Closing Date (notwithstanding that the effective time of the Closing shall be deemed for all purposes to have occurred as of the time set in out the definition of the Closing in this Agreement), which shall be on the first day of the calendar month after satisfaction (or waiver) of the conditions set forth in Article 8 (not including conditions which are to be satisfied by actions taken at the Closing, but subject to the satisfaction or waiver of such conditions at the Closing) or such other date as mutually agreed to in writing (email being sufficient) by the Buyers and the Seller, provided that, in no event shall Closing occur prior to the date that is 30 days immediately following the date of this Agreement, unless another time, date or place is agreed to in writing by Buyers.”

1.5 Amendments to Exhibit A (Accounting Principles) of the Share Purchase Agreement

Exhibit A (Accounting Principles) of the Share Purchase Agreement is hereby amended and restated in its entirety as set out in the attached Appendix A.

1.6 Amendments to Exhibit B (Purchased Shares) of the Share Purchase Agreement

Exhibit B (Purchased Shares) of the Share Purchase Agreement is hereby amended and restated in its entirety as set out in the attached Appendix B.

1.7 Amendments to Exhibit C (Closing Purchase Price Allocation) of the Share Purchase Agreement

Exhibit C (Closing Purchase Price Allocation) of the Share Purchase Agreement is hereby amended and restated in its entirety as set out in the attached Appendix C.

1.8 Amendments to the Disclosure Schedules of the Share Purchase Agreement

Schedule 4.3 (Capitalization of 4Refuel Canada and 4Refuel US) of the Disclosure Schedules to the Share Purchase Agreement is hereby amended and restated in its entirety as set out in the attached Appendix D.

ARTICLE 2 GENERAL

2.1 Rules of Interpretation

The rules of interpretation set out in Section 1.2 to the Share Purchase Agreement shall apply to this Amendment.

2.2 Governing Law

This Amendment shall be governed by and construed in accordance with the laws of the Province of British Columbia and the federal laws of Canada applicable therein, without giving effect to any choice of law or conflict of law provision or rule (whether of the Province of British Columbia or any other jurisdiction) that would cause the application of the law of any jurisdiction other than the Province of British Columbia and the federal laws of Canada applicable therein.

2.3 No other Amendments

Except as expressly provided in this Amendment, the Share Purchase Agreement is and shall continue to be in full force and effect and remains unamended.

2.4 Parties in Interest

This Amendment shall inure to the benefit of, and be binding on, the Parties and their respective successors and permitted assigns.

2.5 Counterparts; Facsimile Signatures

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together constitute one agreement. Delivery of an executed counterpart of this Agreement by facsimile or transmitted electronically in legible form, including in a tagged image format file (TIFF) or portable document format (PDF), shall be equally effective as delivery of a manually executed counterpart of this Agreement.

[Signature pages follow.]

IN WITNESS WHEREOF, each of the Parties has caused this Agreement to be duly executed on its behalf as of the day and year first above written.

FINNING INTERNATIONAL INC.

By: (signed) David Primrose

Name: David Primrose
Title: Executive Vice President and
Chief Financial Officer

4REFUEL HOLDINGS LIMITED

By: (signed) David Primrose

Name: David Primrose
Title: Executive Vice President

MIDNIGHT HOLDING, INC.

By: (signed) David Primrose

Name: David Primrose
Title: Executive Vice President

JUPITER REFUEL CANADA BUYER INC.

By: (signed) *Matthew Kever*
Name: Matthew Kever
Title: President

JUPITER REFUEL US BUYER, INC.

By: (signed) *Matthew Kever*
Name: Matthew Kever
Title: President

Appendix A

“EXHIBIT A ACCOUNTING PRINCIPLES

1. Capitalized terms used but not defined in this Exhibit A (the “**Accounting Principles**”) shall have the meanings ascribed to such terms in the Agreement.
2. The Estimated Purchase Price and the Proposed Closing Date Calculations (and each component thereof, including, for clarity, Cash and Cash Equivalents, 4Refuel Net Working Capital, 4Refuel Closing Date Indebtedness and 4Refuel Transaction Expenses) (collectively, the “**Statements**”) shall be prepared in accordance with the following:
 - (a) the specific accounting principles set out in paragraphs 3 to 17 below (the “**Specific Policies**”);
 - (b) to the extent consistent with paragraph 2(a), the same accounting policies, principles, procedures, practices, methodologies, classifications (including trial balance classifications), categorizations and estimation techniques as actually as applied in the preparation of the balance sheet set out in the Financial Statements as at December 31, 2024 (the “**2024 Financial Statements**”); and
 - (c) to the extent consistent with paragraphs 2(a) and 2(b), IFRS as of the Effective Time (except for 4Refuel Net Working Capital and Cash and Cash Equivalents which shall be as of the Measurement Time),

For the avoidance of doubt, paragraph 2(a) shall take precedence over paragraphs 2(b) and 2(c), and paragraph 2(b) shall take precedence over paragraph 2(c).
3. The Statements (and each component thereof) shall be prepared as at the Effective Time (except for 4Refuel Net Working Capital and Cash and Cash Equivalents which shall be as of the Measurement Time) by reference to the combined general ledgers of the 4Refuel Group Members and in accordance with those specific procedures that would be adopted at a financial year-end in accordance with paragraph 2(b) of this Exhibit A, including detailed analysis of accounts receivables, inventory, prepaid expenses, trade accounts payable, accruals, customer deposits and appropriate cut-off procedures but subject to the remaining Specific Policies.
4. The Statements shall be prepared on the basis that the 4Refuel Group Members are a going concern and so as to include no impact arising as a consequence of the change in ownership of the 4Refuel Group Members (including charge, provision, reserve write off, impairment, loss) from the transactions contemplated by this Agreement or any change in the management strategy, direction or priority which results from such change in ownership or which is implemented at the direction of the Buyers (including, for the avoidance of doubt, any of the Buyer’s transaction costs, fees or expenses). The Statements shall not take into account: (a) the funds flow or cash flows arising on Closing; (b) changes in assets or liabilities as a result of purchase accounting or opening balance sheet adjustments; or (c) the effect of any change of Law or IFRS after the Effective Time (except for 4Refuel Net Working Capital and Cash and Cash Equivalents which shall be as of the Measurement Time).

5. The Statements shall only take into account information in respect of events or circumstances after the Effective Time (except for 4Refuel Net Working Capital and Cash and Cash Equivalents which shall be as of the Measurement Time) as defined in IFRS (i.e. adjusted events under IAS 10, 'Events After the Reporting Period') that provide further evidence of conditions that existed as at the Effective Time (except for 4Refuel Net Working Capital and Cash and Cash Equivalents which shall be as of the Measurement Time) up to the date on which the Proposed Closing Date Calculations is delivered by the Buyer to Seller.
6. The Parties shall avoid any double counting (whether positive or negative) in the preparation of each the Statements and, as such, no item shall be included in (or excluded from) each of the Cash and Cash Equivalents, 4Refuel Net Working Capital, 4Refuel Closing Date Indebtedness and 4Refuel Transaction Expenses more than once. No item shall be excluded from the Statements solely on the grounds of immateriality.
7. The Statements shall be presented in Canadian dollars. Balances in currencies other than Canadian dollars shall be translated into Canadian dollars at the daily rate quoted by the Bank of Canada on the day immediately prior to the Closing Date.
8. Subject to another Specific Policy, there shall be no change in the classification: (a) to a current asset or current liability of any particular asset or liability, as applicable, that has not been characterized as a current asset or current liability, as applicable, in the 2024 Financial Statements or that are otherwise in the nature of non-current assets or non-current liabilities, and (b) to a long-term asset or long-term liability of any particular asset or liability, as applicable, that has not been characterized as a long-term asset or long-term liability, as applicable, in the 2024 Financial Statements or that are otherwise in the nature of current assets or current liabilities (in each case, other than such changes resulting solely from the passage of time).
9. Subject to another Specific Policy, where an accrual, provision or reserve was made in the 2024 Financial Statements (or was \$nil in the 2024 Financial Statements) in relation to any matter or series of related matters, no increase or decrease in that accrual, provision or reserve shall be made in the Statements unless since the preparation of the 2024 Financial Statements and prior to the Effective Time (except for 4Refuel Net Working Capital and Cash and Cash Equivalents which shall be as of the Measurement Time), new evidence of conditions that have arisen which support such increase or decrease in accordance with paragraph 2(b) of this Exhibit A.
10. In respect of balances between the 4Refuel Group Members, and between the 4Refuel Group and the Seller and its Affiliates (other than any 4Refuel Group Members) as of the Effective Time (except for 4Refuel Net Working Capital and Cash and Cash Equivalents which shall be as of the Measurement Time), the following shall apply:
 - (a) all intra-group balances between the 4Refuel Group Members shall be fully reconciled (with a net impact of \$nil in the Statements), with any unreconciled intra-group balances written-off and excluded from the Statements;
 - (b) any Ordinary Course intercompany payables and receivables as at the Effective Time (except for 4Refuel Net Working Capital and Cash and Cash Equivalents which shall be as of the Measurement Time) between (i) the 4Refuel Group Members and (ii) the Seller and its Affiliates (other than any 4Refuel Group Members) shall be included in 4Refuel Net Working Capital; and

- (c) pursuant to Section 6.10 of this Agreement and subject to paragraph 10(b) above, any intercompany receivables and payables between 4Refuel Group Members (on the one hand) and the Seller and its Affiliates (other than any 4Refuel Group Members) (on the other hand) as at the Effective Time (except for 4Refuel Net Working Capital and Cash and Cash Equivalents which shall be as of the Measurement Time) shall be included in 4Refuel Closing Date Indebtedness. For the avoidance of doubt, any receivables between 4Refuel Group Members (on the one hand) and ComTech (other than any 4Refuel Group Members) (on the other hand) shall be excluded from the Statements.
11. Taxes - The Statements shall:
- (a) exclude any liabilities and assets in respect of deferred taxation, and any liabilities for Tax reserves or uncertain Tax positions;
 - (b) include in 4Refuel Closing Date Indebtedness a payable in respect of income Taxes in relation to the Pre-Closing Tax Periods ending on or immediately before the Closing Date (net of relevant income Tax credits; provided, however, total income Taxes shall not be less than zero) and shall be calculated in accordance with applicable Laws; and
 - (c) include in 4Refuel Net Working Capital all receivables and payables (as applicable) relating to all non-income Taxes in relation to the Pre-Closing Tax Periods ending on or immediately before the Measurement Time, including sales taxes and payroll taxes. For avoidance of doubt, 4Refuel Net Working Capital shall exclude any non-income Taxes that are to be included in 4Refuel Closing Date Indebtedness.
12. 4Refuel Net Working Capital shall take into account only current assets and current liabilities of the type and kind (i.e., only those line items) and adjustments reflected in the Illustrative Calculation of 4Refuel Net Working Capital set forth in Exhibit D-1 and shall exclude any items specifically excluded from the Illustrative Calculation of 4Refuel Net Working Capital. To the extent any new current asset or current liability account codes are created between the date of the Illustrative Calculation of 4Refuel Net Working Capital and the Measurement Time, the amounts included therein shall be allocated to an existing account code or description set forth in the Illustrative Calculation of 4Refuel Net Working Capital based on the nature of the new account code and the corresponding amounts shall be included in or excluded from 4Refuel Net Working Capital, as applicable, based on the treatment afforded to such existing account code. To the extent the Illustrative Calculation of 4Refuel Net Working Capital set forth in Exhibit D-1 conflict with the Accounting Principles set forth in this Exhibit A, the Accounting Principles shall prevail.
13. 4Refuel Net Working Capital shall include all inventory including fuel inventory, truck building kits and spare parts (including inventory in transit). No reserves, liabilities, provisions, write-offs, stock adjustments or write-downs shall be made against inventory in the Statements. Inventory quantities in 4Refuel Net Working Capital shall be determined by reference to the quantities recorded in the inventory management system as of the Measurement Time.
14. 4Refuel Net Working Capital shall include all accounts receivable at the full nominal value as at the Measurement Time. Accounts receivable shall be stated net of an allowance for doubtful accounts calculated, as follows:
- (a) in the case of 4Refuel Canada, **[REDACTED – commercially sensitive]**% of trade accounts receivable as at the Measurement Time;

- (b) in the case of 4Refuel US, [REDACTED – commercially sensitive]% of trade accounts receivable as at the Measurement Time; and
 - (c) [REDACTED – commercially sensitive]% of any accounts receivable related to accounts where a customer has declared bankruptcy, receivership, or administration as of the date the Buyers deliver Proposed Closing Date Calculation;
 - (d) no other write offs, reserves, write downs or valuation adjustments shall be made against accounts receivable (including any additional reserves made at the discretion or direction of the Buyers).
15. 4Refuel Net Working Capital shall only include prepayments made as of or prior to the Measurement Time to the extent they give rise to an economic benefit to or usage by the 4Refuel Group Members after the Measurement Time, including all insurance and software prepaid expenses.
16. Notwithstanding anything to the contrary, none of the following liabilities shall be included in the Statements (or any component thereof):
- (a) any lease liabilities under IFRS 16 ‘Leases’;
 - (b) any contingent liabilities, off balance sheet arrangement or commitments (including capital expenditure commitments and environmental obligations) or guarantee;
 - (c) any general provisions, general reserves, or general accruals (subject to paragraph 14 above);
 - (d) any provisions or liabilities with respect to any matter which is the subject of an indemnity or other remedy in favour of the Buyers under the terms of this Agreement or any other transaction documents;
 - (e) any liabilities in respect of employee stock option plans, share purchase plans or similar non-cash arrangements;
 - (f) any liabilities relating to unvested bonuses, unvested long term incentive plans or similar arrangements;
 - (g) any liabilities, obligations, provisions, reserves, or accruals in respect of any transaction expenses of the Buyers; and
 - (h) any expenses paid or payable by the 4Refuel Group or the Buyers in relation to the preparation, delivery, review and agreement or determination of the Proposed Closing Date Calculations.
17. For the avoidance of doubt, if there is any conflict between (i) Exhibit D-1 on the one hand; and (ii) the definitions of the Cash and Cash Equivalents, 4Refuel Net Working Capital, 4Refuel Closing Date Indebtedness and 4Refuel Transaction Expenses, and the requirements in the Accounting Principles (including Specific Policies) on the other hand, the definitions and the Accounting Principles shall prevail.”

Appendix B

**“EXHIBIT B
PURCHASED SHARES**

1. 4Refuel Holdings Limited

Shareholder	Purchased Shares
Finning International Inc.	110 Common shares without par value

2. Midnight Holding, Inc.

Shareholder	Purchased Shares
Finning International Inc.	1,242 shares of common stock

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Appendix C

**“EXHIBIT C
CLOSING PURCHASE PRICE ALLOCATION**

Shareholder	Purchased Shares	Allocation^(*)
Finning International Inc.	110 Common shares without par value of 4Refuel Holdings Limited	[REDACTED – commercially sensitive]
Finning International Inc.	1,242 shares of common stock of Midnight Holding, Inc.	[REDACTED – commercially sensitive]

*The Closing Purchase Price (as adjusted and for greater certainty including payments under Section 2.5) for the Canada Purchased Shares shall be paid by (and not on behalf of) the Canada Buyer and the Closing Purchase Price (as adjusted and for greater certainty including payments under Section 2.5) for the US Purchased Shares shall be paid by (and not on behalf of) the US Buyer.”

Appendix D

**“SCHEDULE 4.3
CAPITALIZATION OF 4REFUEL CANADA AND 4REFUEL US**

[DETAILED ILLUSTRATIVE CALCULATIONS REDACTED]