

REVIEWED AND ACCEPTED BY THE BOARD OF DIRECTORS ON AUGUST 7, 2024

1.0 PURPOSE

Westport Fuel Systems Inc. (“**Westport**”) is committed to the prevention of corruption and bribery in the conduct of its global business, and to the strict adherence to the applicable anti-bribery laws and regulations of the local jurisdictions in which it operates. Westport is further committed to acting in a clear and ethical manner, securing business through fair, honest and open competition in the marketplace. Westport is intolerant of bribery or any other form of corruption.

The purpose of these Anti-Corruption and Prevention of Bribery Principles is to ensure that the requirements and prohibitions for all Covered Persons with respect to corruption and bribery are clearly stated.

2.0 SCOPE

These Anti-Corruption and Prevention of Bribery Principles apply to all affiliates and subsidiaries of Westport (collectively with Westport, referred to as the “**Company**”) and includes all officers, directors, employees, and third-party representatives (third-party agents, representatives, consultants, contractors, distributors, suppliers or intermediaries) who perform services for or on behalf of the Company and those who represent the Company's interests in any joint ventures in those jurisdictions (collectively “**Covered Persons**”).

The provisions of these Anti-Corruption and Prevention of Bribery Principles are intended to be primary. In the event of a conflict, these Anti-Corruption and Prevention of Bribery Principles will take precedence.

3.0 TERMS AND DEFINITIONS

Where used in this document, the following terms have the following meanings:

“**Company**” – Westport Fuel Systems Inc. and its affiliates and subsidiaries.

“**Covered Person**” – Includes all officers, directors, employees, and Third-Party Representatives who perform services for or on behalf of the Company.

“**Facilitation Payment**” – Typically payments to a government official (often a low-level government official but not always) that are intended to encourage the official to perform, or refrain from performing, his or her responsibilities resulting in an economic benefit or advantage to the Company.

“**Third Party Representative(s)**” – Third-Party agents, representatives, consultants, contractors, distributors, suppliers or intermediaries who perform services for or on behalf of the Company and those who represent the Company's interests in any joint ventures in those jurisdictions.

“**Westport**” – Westport Fuel Systems Inc.

4.0 POLICY OVERVIEW

4.1 Requirement

All Covered Persons must comply with these Anti-Corruption and Prevention of Bribery Principles and all applicable anti-bribery laws and regulations of the local jurisdictions in which the Company operates.

4.2 Affiliates and Subsidiaries of Westport

All affiliates and subsidiaries of Westport must:

- communicate and implement these Anti-Corruption and Prevention of Bribery Principles;
- adhere to all applicable anti-bribery laws and regulations of the jurisdiction in which they operate; and
- ensure compliance with these Anti-Corruption and Prevention of Bribery Principles and local laws and regulations.

4.3 Prohibitions

The following are strictly prohibited and are not acceptable behavior for Covered Persons:

- Accepting money, gifts or other benefits (including those without monetary value) from customers, suppliers and others to influence your decision.
- The giving of gifts, favours, personal advantages, loans or benefits of any kind to current or potential suppliers, customers, partners or government agencies or their employees (including political parties), other than gifts of nominal value with the normal exchange of hospitality between persons doing business together or exchanged as part of protocol.
- Taking of, or giving of bribes (including those without monetary value), and includes an offer or promise to pay a bribe.
- Utilizing the services of a third party (e.g., an agent or representative) to bribe a government or public official (including political parties), customer, supplier or partner indirectly, or to pay, offer or promise to pay anything of value to a third party.
- Kickbacks of any part of a payment under a contract to an employee, agent or representative of another contracting party, including a ministry, department or other agency of a government, or to any person related to or designated by an employee, agent or representative of another contracting party.
- Excessive or otherwise unreasonable hospitality or entertainment for a public or government official (including political parties), customer, supplier or partner that could reasonably raise a concern that the recipient might use his or her official position or influence to provide any improper advantage to the Company.

Regardless of the customs of a particular country, all Covered Persons must be careful to strictly follow these Anti-Corruption and Prevention of Bribery Principles, Company standards and local laws regarding anti-corruption and the prevention of bribery when conducting Company business.

4.4 Facilitation Payments

In some countries, such as the United States, Australia and New Zealand, certain Facilitation Payments are permitted. In other countries however, such as Canada, Facilitation Payments are strictly prohibited and are illegal. As Facilitation Payments are not easily identifiable, there is a risk of inadvertent breaches of local law, so to ensure compliance Westport is requiring that all Covered Persons do not utilize or make Facilitation Payments even if allowed in accordance with local law. For clarity, Facilitation Payments do not include payments that are available to all payors and the public at large, such as an express or additional fee that payors can elect to pay to expedite an application or process. If you have any concerns or questions if a payment you intend to make on behalf of Westport is a Facilitation Payment, please contact the Legal Department to discuss before doing so.

4.5 Contracts with Government Officials or Entities

Prior to engaging or contracting with any foreign government official (at any level of the organization), government entity, agency, department or instrumentality thereof, state-owned entity, public international organization, or an entity where a foreign government official is an officer, director, or owner, the contract must be reviewed by the Legal Department for any potential anti-corruption issues. The Legal Department, in conjunction with the business unit lead responsible for requesting the contract, will conduct an appropriate due diligence review of the contracting party's background and reputation with respect to corruption and bribery. In addition to this, the business unit lead will also be responsible for investigating the contracting party's business and financial capability. The Legal Department will ensure the proposed contract has appropriate contractual safeguards, including appropriate anti-corruption and bribery reps and warranties.

4.6 Mergers, Acquisitions, and Joint Ventures

Before entering into any merger, acquisition, or joint venture agreement, the Legal Department and the responsible business unit shall oversee a due diligence inquiry. The Legal Department and responsible business unit shall ensure that merger or acquisition counterparties have abided by and agree to abide by anti-bribery laws regardless of whether those counterparties are subject to these laws. Any merger, acquisition, or joint venture agreement shall contain appropriate contractual safeguards, including that the counterparties agree to abide by these Anti-Corruption and Prevention of Bribery Principles.

4.7 Penalties

Any Covered Person who violates this Policy is subject to discipline, up to and including termination. Covered Persons may also be subject to penalties under applicable anti-bribery laws including severe fines, potential imprisonment, and other penalties.

5.0 POLICY ENFORCEMENT

5.1 Who to Contact

Corruption issues are often not black and white. Determining when a payment, gift, or business promotion is permissible under these Anti-Corruption and Prevention of Bribery Principles can involve difficult legal questions and an analysis that depend on the facts of a particular case. Where a Covered Person is unsure whether certain conduct may violate these Anti-Corruption and Prevention of Bribery Principles, they must seek prior guidance from either the Legal Department, the Compliance Function or the Internal Audit Department before taking any further action.

5.2 Training

It is up to the Covered Person to ensure that they understand and follow these Anti-Corruption and Prevention of Bribery Principles. To support this, the Company will provide training to personnel on an annual basis, or such other reasonable period of time, which may include in-person classroom training and/or online training.

The Legal Department may require that certain joint venture partners or third-party representatives also receive anti-corruption training. The Legal Department may also require that certain Covered Persons receive additional, specialized training because of the nature of their role and responsibilities on behalf of the Company. At any time, a Covered Person may request training from the Legal Department.

5.3 Reporting Violations

For any questions about this Policy, please contact a member of the Legal Department or Westport Compliance at compliance@westport.com.

Violations or suspected violations of this Policy must be promptly reported:

1. To the Compliance Department:
By Email: compliance@westport.com

2. Or through the Ethics/Whistleblower Hotline:
By Telephone: Ethics Hotline: +1(855) 227-0663
Online: westport.ethicspoint.com

This includes reporting any indications that a payment, transaction, or contract or a proposed payment, transaction, or contract may be contrary to this Policy. The report should, where possible, specifically identify what is concerning about the payment, transaction, or contract.

Failure to observe this reporting requirement is a violation of the Policy and, as in the case of any other breach of this Policy, can result in disciplinary action up to and including termination of employment.

It is the Company's policy to investigate all reported violations. The Company will not tolerate any form of retaliation or detrimental personnel action against anyone reporting a potential violation in good faith or with reasonable grounds for suspicion or concern. All Covered Persons are required to cooperate in any investigation conducted under this Policy.

5.4 Periodic Audits

The Internal Audit Department or any other internal or external auditing party may perform periodic audits to ensure compliance with this policy.