
REVIEWED AND ACCEPTED BY THE AUDIT COMMITTEE ON AUGUST 4TH, 2022

1.0 PURPOSE

Westport Fuel Systems Inc. and its subsidiaries and affiliates (collectively “**Westport**” or the “**Company**”) are committed to the highest possible standards of ethical, moral and legal business conduct through the ethical behavior of its employees and the proper and effective functioning of its accounting and control systems.

In keeping with this commitment, and the commitment to open communication and transparency, this policy (“**Policy**”) establishes standards and procedures that allow employees to report concerns or complaints about corporate conduct (so-called “whistleblowing”) with the reassurance that they will be protected from retaliation, reprisals or victimization for all such reporting or whistleblowing.

2.0 BACKGROUND

Under the Westport Code of Conduct, every member of the Westport team and global network is asked to flag any concerns they may have regarding actual or suspected violations of the law, the Code of Conduct or other Westport policies, using one of several internal communication channels in place, including the ability to report concerns on a confidential or anonymous basis where necessary and allowed by local law.

In addition, regulations applicable to Westport Fuel Systems Inc. as a Canadian public company specifically require the audit committee of the Board of Directors (the “**Audit Committee**”) to establish procedures for: “(a) the receipt, retention and treatment of complaints received by the issuer regarding accounting, internal accounting controls, or auditing matters; and (b) the confidential, anonymous submission by employees of the issuer of concerns regarding questionable accounting or auditing matters” (“**Accounting and Auditing Concerns**”)¹. Accordingly, the Audit Committee has adopted this Whistleblower Policy in order to be in compliance with these requirements.

Similar regulations to encourage and protect whistleblower communications are also present in other countries in which Westport operate.

3.0 POLICY SCOPE

This policy applies to all Westport employees worldwide, including part time, temporary and contract employees, as well as former staff, self-employed, volunteers, trainees or recruits.

For the purposes of the policy, the scope of reportable matters (“**concerns**”) is intended to be broad and comprehensive and to include any matter which, in the view of the person expressing the concern or complaint, is illegal, unethical, contrary to the Code of Conduct or policies of the Company or in some other manner not right or proper. Concerns are not limited to Accounting and Auditing Concerns alone.

¹ See Canadian National Instrument 52-110, para. 2.3(7).

4.0 PROCEDURES FOR REPORTING CONCERNS

General

As explained above, this Whistleblower Policy is in place to ensure the reporting and resolution of concerns about conduct within the Company can take place without fear of retaliation.

Most often, areas of concern identified by employees are best addressed with the employee's supervisor or manager or with a member of the management team; however if these direct channels are not deemed satisfactory, there are other resources available.

In particular, the Company has established a confidential and anonymous process to allow reporting of concerns relating to Accounting and Auditing Concerns, unethical or illegal conduct, compliance with laws and regulations, and other possible breaches of the Company's Code of Conduct through an Ethics Hotline online portal and phone line service managed by an independent third party provider of corporate compliance services ("Ethics Hotline"). Whistleblower reports through the Ethics Hotline can be made using the portal westport.ethicspoint.com, or by email to alert@westport.com or by telephone to one of the dedicated confidential numbers listed in Appendix 1 to this policy.

Alternatively, concerns may be reported directly to the Chair of the Westport Fuel Systems Inc. Board of Directors at boardchair@westport.com or to the Chair of the Board's Audit Committee at auditcommitteechair@westport.com.

While general employment-related concerns should continue to be reported through your normal channels such as your supervisor or to anyone in Human Resources, if these direct channels are not deemed satisfactory or safe from reprisal, please report a concern in the manner as outlined in this policy.

Timing

The earlier a concern is expressed, the easier it is to take action. Acknowledgement to the complainant of receipt of the concern will be provided within 7 days of receipt, and further feedback will be provided within the ensuing 3 months.

Evidence

Although the employee is not expected to prove the truth of an allegation reflected in the reported concern, if the employee has evidence to demonstrate that there are sufficient grounds for concern and enough to warrant further investigation, the employee is expected to produce such evidence.

Confidentiality

The identity of the person reporting the concern will be kept confidential unless that person has authorized such disclosure in writing or the Company is required to disclose the same in accordance with applicable laws.

Anonymous Reports

Employees are encouraged to put their names to reports containing their concerns or allegations as appropriate follow-up questions and investigative activities may not be possible unless the source of the

information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

- the seriousness of the issue;
- the amount of detail provided;
- the credibility of the concern; and
- the likelihood of confirming the allegation from attributable sources.

5.0 HOW REPORTS OF CONCERNS OR COMPLAINTS WILL BE HANDLED

General

All concerns or complaints reported through the Ethics Hotline are promptly brought to the attention of the Chair of the Audit Committee (or if escalated, to the full Audit Committee) with the assistance and direction of whomever the Chair or Audit Committee thinks appropriate including, but not limited to, external legal counsel.

When a concern or complaint relating to Accounting or Auditing Concerns, unethical or illegal conduct, compliance with laws and regulations, or other possible breaches of the Company's Code of Conduct is brought forward to management, they are required to inform the Internal Audit, Legal or Human Resources function leader as soon as possible, who are in turn required to promptly report the concern or complaint to the Chair of the Audit Committee. Any validated concerns or complaints determined to require communication to external authorities will be reported accordingly.

Responsibility of the Audit Committee With Respect to Whistleblower Concerns and Complaints

The Audit Committee has oversight responsibility with respect to effective implementation of procedures for the receipt, retention and treatment of all concerns or complaints regarding Accounting and Auditing Concerns, unethical or illegal conduct, compliance with laws and regulations, and other possible breaches of the Company's Code of Conduct.

Operationally, the Audit Committee has delegated the responsibility for investigating and handling such Whistleblower concerns and complaints to the Company's Internal Audit department, except for those cases where it considers the circumstances or content of the matter reported require direct investigation by the Audit Committee itself or other delegates.

Responsibility of Internal Audit

Internal Audit shall receive, retain, investigate and act on all concerns and complaints that are the subject of delegation by the Audit Committee. The action taken will depend on the nature and the severity of the concern. All concerns and complaints received by the Ethics Hotline or by emails shall be promptly reported to the Audit Committee, reporting how each complaint is being handled and the action taken.

6.0 WHISTLEBLOWER PROTECTION

Harassment, retaliation, victimization or adverse employment consequences for reporting concerns and complaints under this policy against the complainant will not be tolerated and will result in disciplinary action, up to and including termination.

Any person who experiences or believes they have been subjected to any form of the mentioned adverse consequences as a result of submitting a whistleblower concern or complaint, or participating in an investigation, should document the details and immediately raise their concern via alert@westport.com or one of the other confidential communication channels referred to above.

Malicious Allegations and Self-Disclosure

Malicious allegations may result in disciplinary action. This Whistleblower Policy will not protect a person from the consequences of one's own wrongdoing; however, a person's self-disclosure of wrongdoing that is not independently discovered through investigation shall be taken into account when considering the consequences to such person.

7.0 REPORT TO COMPLAINANT

In addition to acknowledgement that their concern was received within 7 days of receipt, the person reporting a concern or complaint will be given the opportunity to receive the following information on their concern within three months:

- indication as to how the matter will be dealt with;
- an estimate of the time that it will take for a final response; and
- status of investigation.

8.0 COMMUNICATION OF THE POLICY

Management is responsible for ensuring all employees are aware of the Whistleblower Policy and procedures by including the Code of Conduct and the Whistleblower Policy in the orientation package for all new employees, and requiring ongoing annual certification by all employees as acknowledgement of this and other Company policies.

This Whistleblower Policy and how to report under it will be available at all times on the Company's intranet and external website.

APPENDIX 1:

Ethics Hotline Confidential Telephone Numbers

Country	Shared/Dedicated	Hotline Number	Direct Access Code
Argentina	Dedicated	0-800-444-1993	
Australia	Dedicated	1-800-339276	
Canada	Dedicated	855-227-0663	
Canada	Shared	855-350-9393	
China	Dedicated	4006002608	
China	Shared	10-800-120-1239	
China	Shared	10-800-712-1239	
England	Shared	0800-032-8483	
France	Shared	0800-902500	
India	Dedicated	855-227-0663	000-117
Italy	Shared	800-786907	
Netherlands	Shared	0800-0226174	
Poland	Shared	800-005103	
Sweden	Shared	020-79-8729	
United States	Dedicated	855-227-0663	

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