

---

REVIEWED AND APPROVED BY THE AUDIT COMMITTEE ON NOVEMBER 10<sup>TH</sup>, 2025

## 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. In keeping with this commitment, the commitment to open communication and transparency, and effective accounting and controls, this policy (“**Policy**”) establishes standards and procedures that allow employees, consultants, service providers and other external stakeholders 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 REPORTING RESPONSIBILITY

Every member of the Westport team has the right and is responsible to report 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 laws.

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**”)<sup>1</sup>. 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 PROCEDURES FOR REPORTING CONCERNs

### General

Most often, areas of concern identified are best addressed with the employee’s supervisor, HR representative, a member of the management team, or with the Company’s Compliance Officer; however if these direct channels are not deemed satisfactory, there are other resources available.

In particular, Westport has established a confidential and anonymous process to allow reportable matters (“**Concerns**”) relating to unethical or illegal conduct, compliance with laws and regulations, Accounting and Auditing Concerns, and other possible breaches of the Company’s Code of Conduct through an Ethics Hotline online web platform 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

---

<sup>1</sup> See Canadian National Instrument 52-110, para. 2.3(7).

made using the web platform [westport.ethicspoint.com](http://westport.ethicspoint.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](mailto:boardchair@westport.com) or to the Chair of the Board's Audit Committee at [auditcommitteechair@westport.com](mailto:auditcommitteechair@westport.com).

While general employment-related concerns should continue to be reported through your normal channels such as your supervisor or any member of the HR Department, if these direct channels are not deemed satisfactory or considered safe from reprisal, please report a concern through one of the other reporting channels outlined in this policy.

## **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: (i) the seriousness of the issue; (ii) the amount of detail provided; (iii) the credibility of the concern; and (iv) 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 received by the Compliance Officer and Chief Legal Officer, and 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 Compliance Officer or the Chief Legal Officer 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 Compliance Officer, 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 the Compliance Officer

The Compliance Officer 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](mailto: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 TIMING AND REPORT TO COMPLAINANT

The earlier a concern is expressed, the easier it is to take action. Acknowledgement to the reporter of receipt of the concern will be provided within 7 days of receipt. The person reporting a concern or complaint will be provided with the following information on their concern within one month:

- 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
Canada	Shared	855-350-9393
China	Dedicated	400-6-002-608
China	Shared	10-800-120-1239
Italy	Dedicated	800-914-250
Italy	Shared	800-786907
United States	Dedicated	855-227-0663

Whistleblower reports through the Ethics Hotline, including for any country not listed above, can also be submitted using the web platform [westport.ethicspoint.com](http://westport.ethicspoint.com). Alternatively you can email [alert@westport.com](mailto:alert@westport.com).