Driving Innovation to Power a Cleaner Tomorrow

Investor Presentation

May 19, 2021

Westport™ Fuel Systems

Westport Fuel Systems

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Driving Innovation to Power a Cleaner Tomorrow

- Westport designs, engineers and manufactures **clean alternative fuel systems and components** for the automotive market
  - Affordable, market-ready solutions that **reduce CO_2 emissions** and enable fuel cost savings
  - Products and services for passenger cars and light-, medium- and heavy-duty trucks
  - Offered through a global network of distributors, to original equipment manufacturers ("OEM") and through Delayed OEM ("DOEM") services

- Westport's **patented and proprietary High Pressure Direct Injection 2.0 ("HPDI 2.0™")** technology enables heavy-duty trucks to operate on natural gas, bio-methane (renewable natural gas) and hydrogen
  - Same power, torque, efficiency, and performance as diesel engines
  - Responds to CO_2 reduction mandates
  - Most cost-effective path to use zero carbon hydrogen in trucking

Westport Fuel Systems at a Glance

Tier 1
Automotive Supplier

Manufacturing
7 Global Locations

Renewable
Alternative Fuels

70
Countries (Sales)

>100
Global Distributors

>1,400
Patents &
Applications

We Design, Engineer and Manufacture Fuel Systems and Components

Fuel Tank Systems

Type 1 CNG Tank System

LPG Tank System

LPG Level Sensor

HPDI LNG Pump

HPDI LNG Tank Module

Valves

CNG Tank Valves

CNG Fill Valves

Solenoid Cylinder Valves

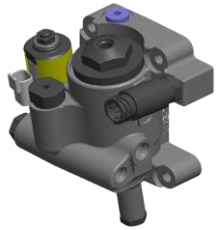
Integrated Tank Valve Regulator

H2 Tank Valves

Regulators

CNG Pressure Regulators

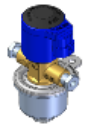
LPG Pressure Reducers



HPDI Gas Conditioning Module

H2 Pressure Control Modules

Injectors



Natural Gas Injectors

Injector Rails

HPDI Injector

Electronics

CNG Electronic Control Modules

Bi-Fuel Electronic Control Modules

Key Investment Highlights

Massive Total Addressable Market

- $100 billion global total addressable market fuel systems in on-road transportation(1)
- 56 million natural gas/liquid propane gas vehicles in service, and growing(2)
- Stringent regulatory frameworks driving demand

Leading Global Supplier

- Two decades experience developing and delivering innovative clean alternative fuel products to top tier OEMs
- Comprehensive product range for transportation and off-road applications
- Sales in 70 countries
- Technologies for low carbon gaseous fuels

Industry Leader in Gaseous Fuels

- HPDI delivers performance fuel efficiency and economic benefits NOW (not demonstrations)
- HPDI sales increasing in Europe and set to ramp in China
- Provides lower total cost of ownership
- Preserves substantial OEM investments
- Investing in R&D to use hydrogen fuel with HPDI

(1) Source: Power Systems Research, International Organization of Motor Vehicle Manufacturers (OICA) *(2) NGV Global https://www.iangv.org/natural-gas-vehicles/*

Macro Trends Driving Our Growth

Regulation

- European CO_2
  - Heavy Duty: -15% / -30%
  - Light Duty: -33% / -50%
- China VI
- India Bharat Stage VI
- US 2027 GHG II

Affordability

- Affordability required to achieve scale
- Population growth and economic development
- Urban air quality concerns

Fuel Availability

- China: largest existing infrastructure with 6,500 LNG stations
- Europe: 4,003 CNG, 404 LNG, 47,788 LPG stations and growing
- India: 10,000 CNG stations planned within this decade
- US: 1,680 CNG and 144 LNG stations and growing

Renewables

- The "ready now" alternative fuel
- Shell building 50 carbon neutral LNG stations in Germany
- Green Hydrogen Future

Product Availability

- Production solutions available NOW
- We don't have to wait to address demands for clean affordable transportation

Westport's Business Segments

Leading global supplier with broad range of products for diverse end markets

	Original Equipment Manufacturer (OEM)	Independent Aftermarket (IAM)	Cummins Westport Inc. Joint Venture
Description	LPG, CNG and LNG components and systems for light-, medium- and heavy-duty vehicles	Products and components to convert vehicles to run on LPG and CNG	Supplier of natural gas engines to the medium- and heavy-duty commercial vehicle markets
Primary Markets	Europe, China, India	Italy, Russia, Turkey, Poland, Algeria and Argentina	North America
Key Product	HPDI 2.0™	Conversion kits	Spark-ignited natural gas engines
2020A Revenue	$150 million	$103 million	$162 million (1)
2020A Gross Margin *(% of Revenue)*	$12 million (8%)	$27 million (26%)	$44 million (27%) (1)

(1) Represents the portion attributable to Westport (accounted for using the equity method)

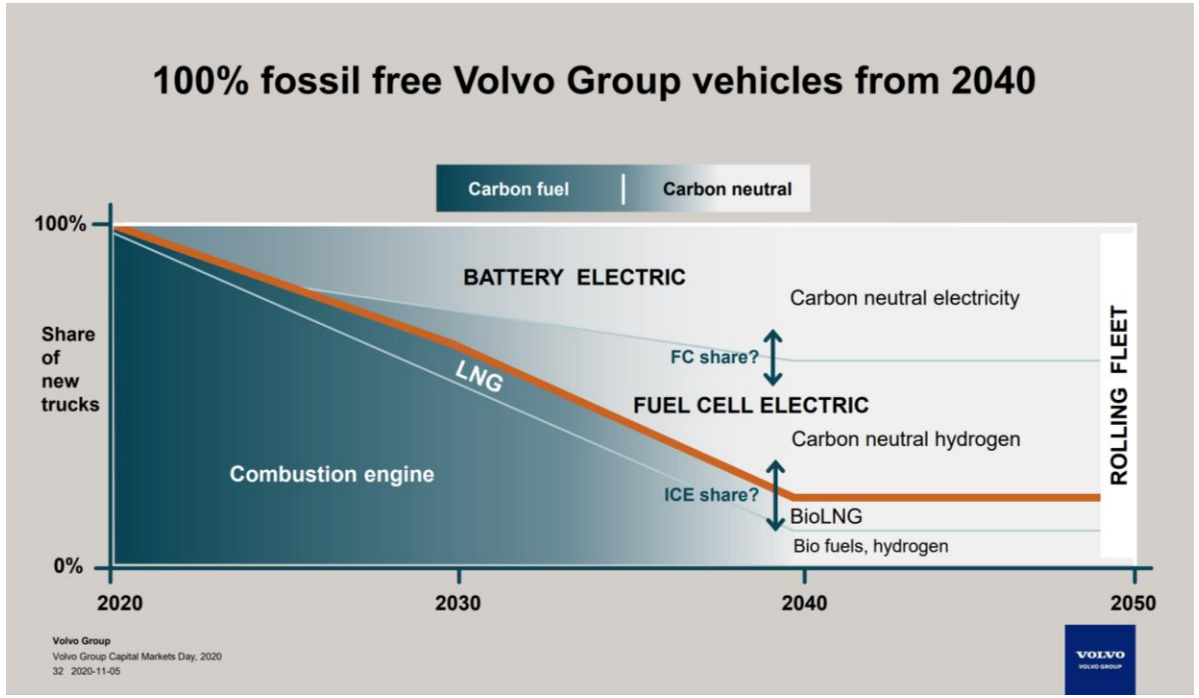
HPDI 2.0™ – Commercially Available and Viable Now

- Total cost of ownership advantages driving sales growth
  - Fuel cost savings of 30-50%
- Same torque and efficiency as diesel engine with reduced CO_2 emissions
- No change to vehicle or engine architecture
- Penalty up to €38,000 per truck for Vehicle OEMs in Europe

Long Haul HD Truck Application	Diesel	Westport HPDI 2.0™	Battery Electric	Hydrogen FCV
Meet 2025 EU, China, India requirements?	X	✓	✓	✓
Meet customer requirements? • Range, payload, performance, durability • Operations, refuel/recharge time	✓	✓	X	X
Refueling Infrastructure?	✓	✓	X	X
Commercially available and viable?	✓	✓	X	X
Total Cost of Operation	**Baseline**	Lower	Higher	Higher

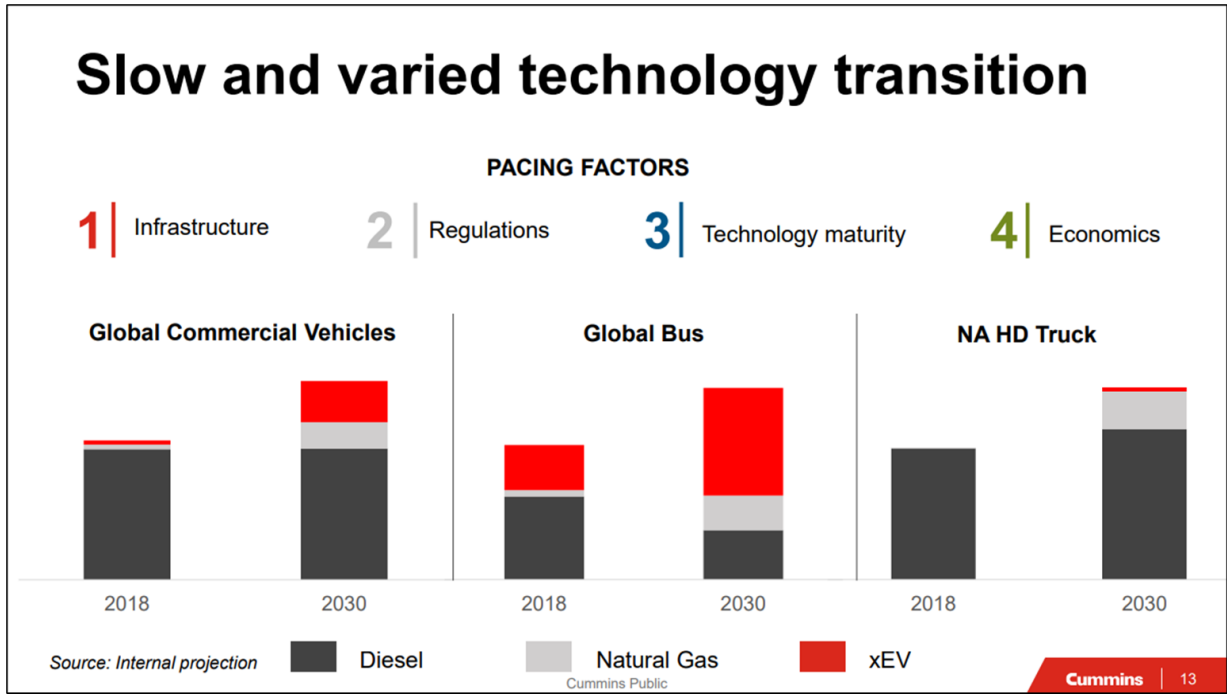
OEM Perspectives on the Energy Transition in Transportation

Volvo Trucks



Source:
Volvo Group Capital Markets Day, November 5, 2020
https://www.volvogroup.com/en-en/investors/reports-and-presentations.html

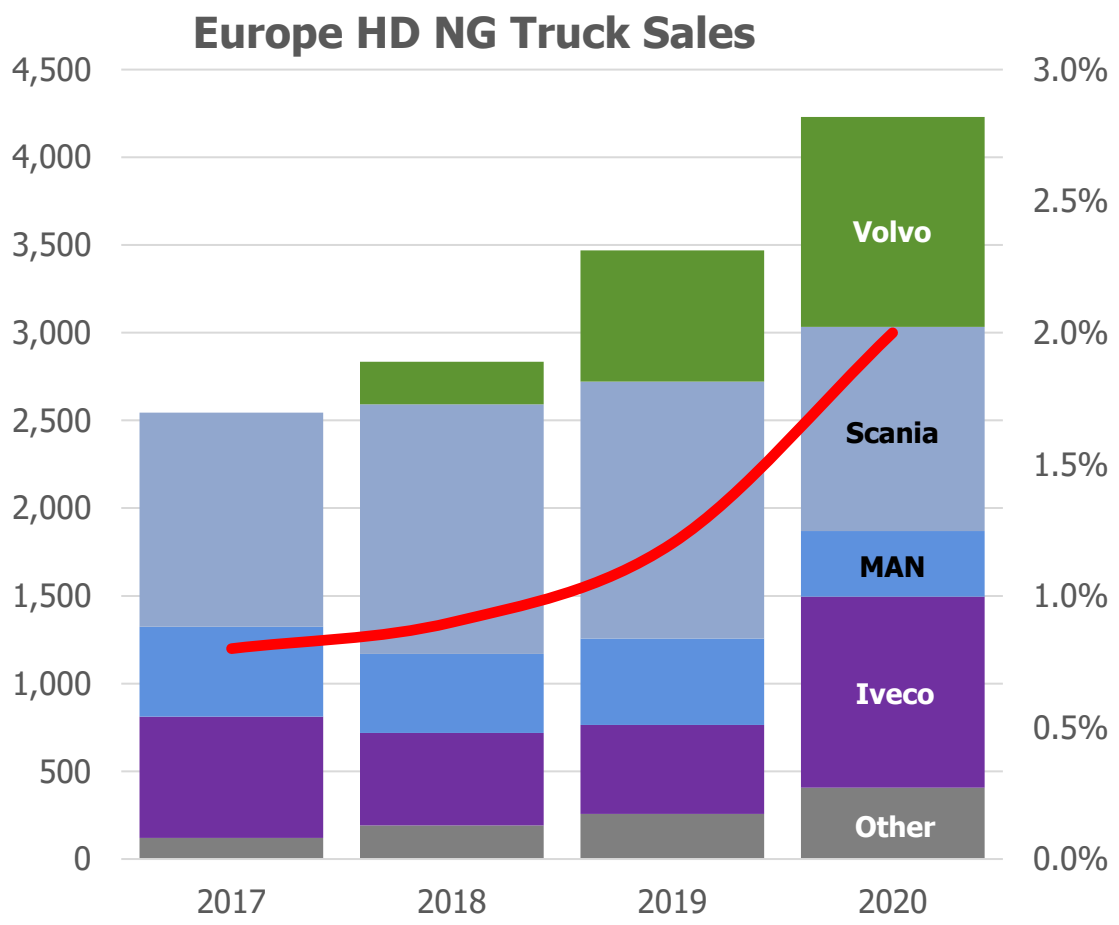
Cummins



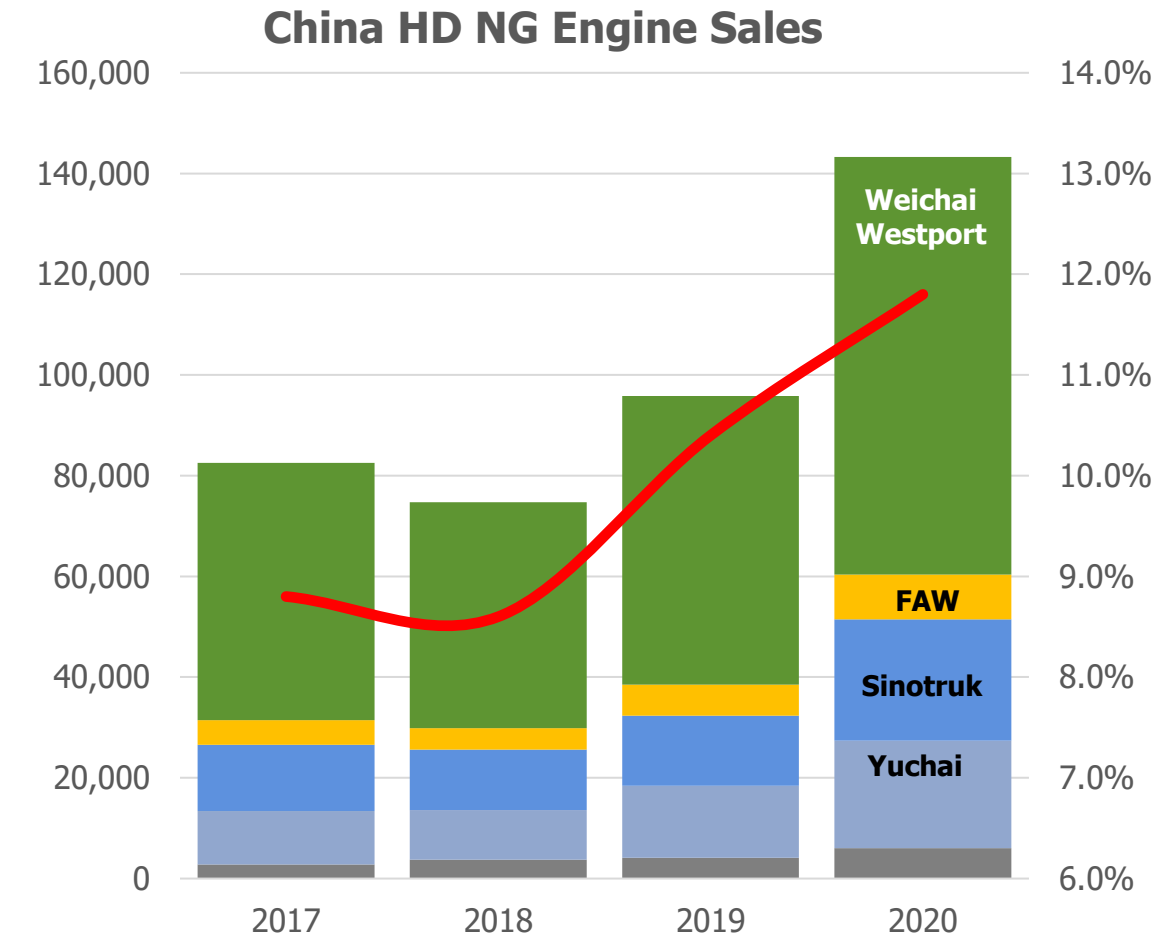
Source:
Cummins Analyst Day Presentation, November 21, 2019
https://investor.cummins.com/events-presentations/presentations

Heavy Duty Natural Gas Market – Europe & China

Source: Power Systems Research, ACEA, WFS analysis



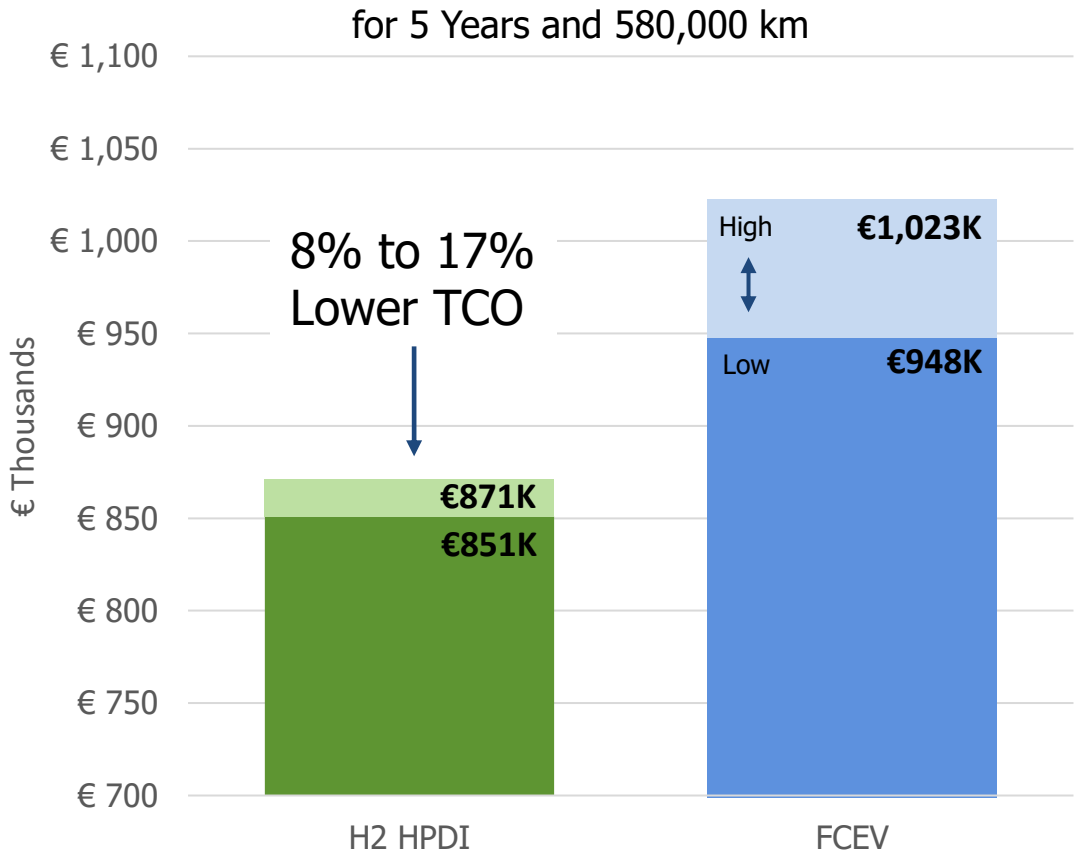
Volvo Share of HD NG Truck Sales	0%	9%	22%	28%



Weichai Share of HD NG Engine Sales	62%	60%	60%	58%

Pathway to Zero Carbon Fuel – Hydrogen ICE

Total Cost of Ownership (TCO)



Source: AVL / Westport TCO study, 2021

Benefits vs. Fuel Cell

For the Truck Customer

- Lower upfront acquisition costs
- Proven truck design and durability
- Familiar truck operation

For the OEM

- Low product development cost
- Preserve current manufacturing, supply chain and service infrastructure
- Avoid manufacturing investments for fuel cells, batteries and motors

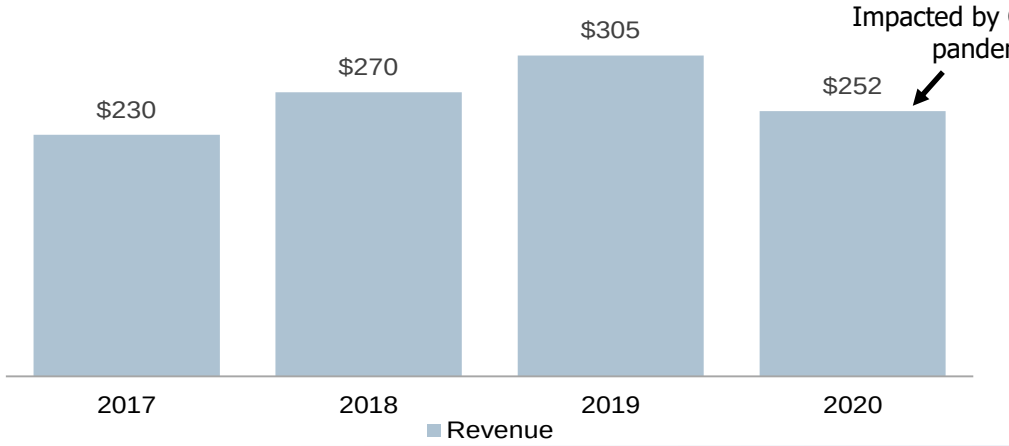
For the Environment

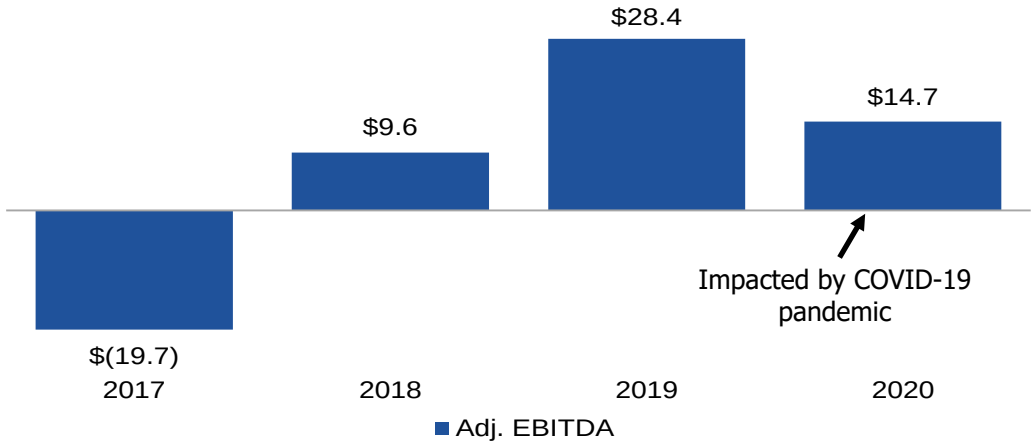
- Renewable, zero carbon fuel
- Lower investment path to reduce CO_2 in heavy-duty, long-haul trucking

Financial Performance

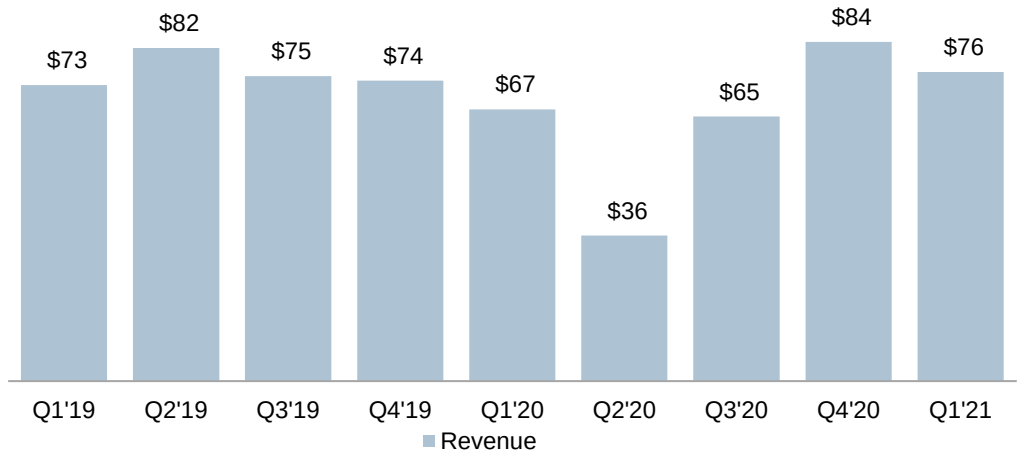
Consecutive quarters of revenue growth and positive EBITDA after impact of COVID-19, record revenue in Q4'20 driven by HPDI sales growth

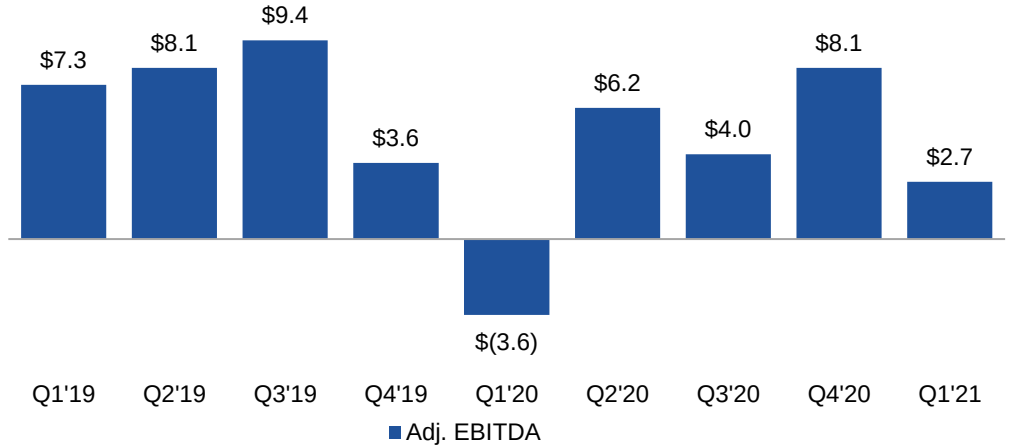
Annual *(US$m)*





Quarterly *(US$m)*





Mid-Decade Financial Goals [1]

Additional Vectors for Sales Growth:

- Entry into North American market
- Development of Hydrogen HPDI
- Off-road applications

(1) *These goals are provided for the purpose of providing insight into Westport management's long term strategic goals and the financial targets established in relation thereto; these targets may not be appropriate for other purposes*

(2) *EBIT Margin is defined as the ratio of* EBITDA less depreciation and amortization *to Total Sales*

Strong ESG Performance is in our DNA

Sustainability is at the core of our technology strategy, our product portfolio and our operations

Governance

- Sustainability Working Group established 2018, reporting to CFO and CEO

Solutions with Reduced Emissions

- Decreased energy consumption intensity by 7.6% from 2018 to 2019

Enabling Energy Transition

- Our products help meet the urgent demand for cleaner transportation solutions

Diversity and Inclusion

- 50/50 gender representation on the Board of Directors
- 35% female representation across global workforce

Health and Safety

- 96% of employees work in facilities with a formal joint management-employee health and safety committee
- ISO certified facilities

Committed to Enhancing ESG Disclosures

- ESG disclosure published in 2019 and 2020, enhanced disclosure aligned with leading frameworks

Management and Board of Directors

Executive Leadership Team

David M. Johnson
Chief Executive Officer
And Board Director

Richard Orazietti
Chief Financial Officer

James ("Jim") Arthurs
Executive Vice President

Lance Follett
Chief Legal Officer and
Executive Vice President

Nicola Cosciani
EVP, Global Operations

Tim Smith
EVP & Chief of Staff

Board of Directors

Daniel M. Hancock
Chair

Michele J, Buchignani

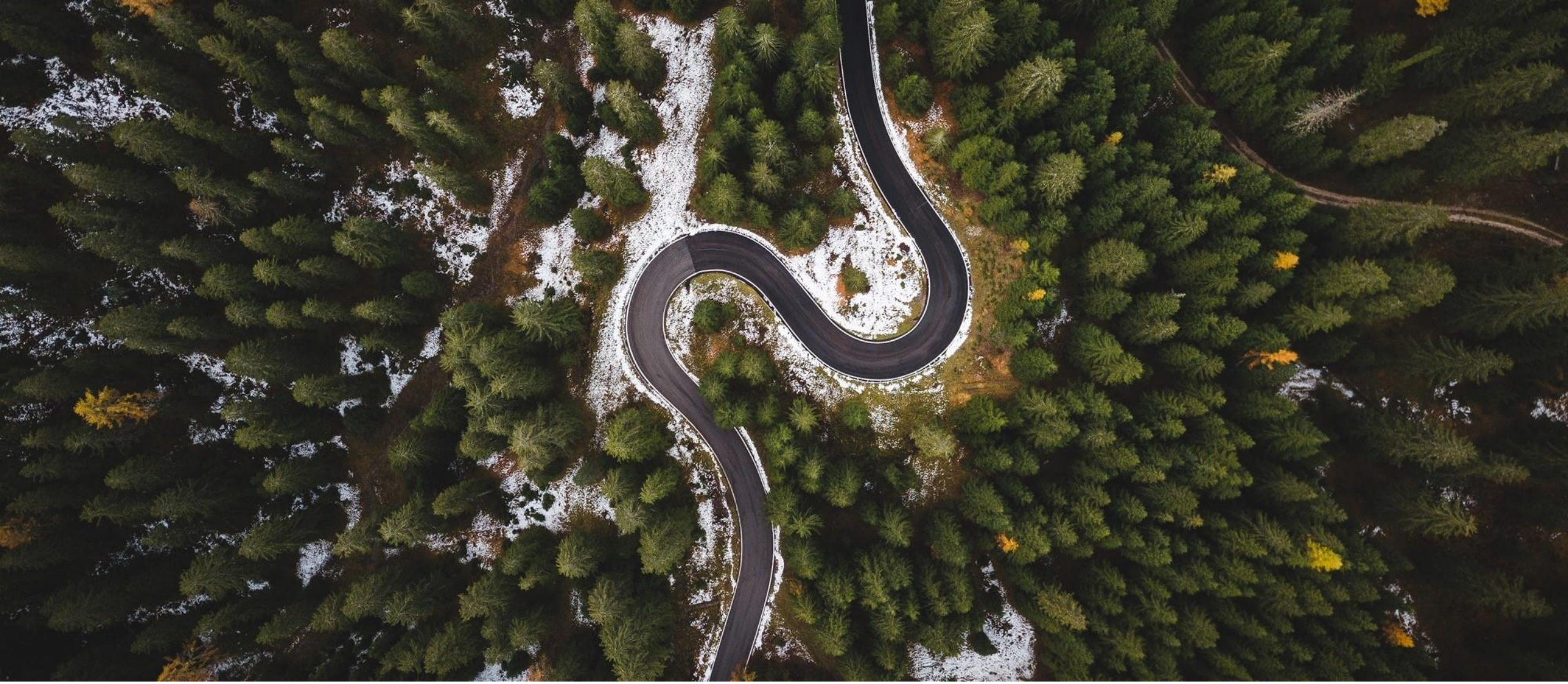
Brenda J. Eprile

Rita Forst

Anthony ("Tony")
Guglielmin

Prof. Dr. Karl Viktor
Schaller

Eileen Wheatman



Appendix

Westport™ Fuel Systems

Non-GAAP Measures – EBITDA and Adjusted EBITDA

In addition to conventional measures prepared in accordance with U.S. GAAP, Westport Fuel Systems and certain investors use EBITDA and Adjusted EBITDA as an indicator of our ability to generate liquidity by producing operating cash flow to fund working capital needs, service debt obligations and fund capital expenditures. Management also uses these non-GAAP measures in its review and evaluation of the financial performance of Westport Fuel Systems. EBITDA is also frequently used by investors and analysts for valuation purposes whereby EBITDA is multiplied by a factor or "EBITDA multiple" that is based on an observed or inferred relationship between EBITDA and market values to determine the approximate total enterprise value of a company. We believe that these non-GAAP financial measures also provide additional insight to investors and securities analysts as supplemental information to our U.S. GAAP results and as a basis to compare our financial performance period-over-period and to compare our financial performance with that of other companies. We believe that these non-GAAP financial measures facilitate comparisons of our core operating results from period to period and to other companies by, in the case of EBITDA, removing the effects of our capital structure (net interest income on cash deposits, interest expense on outstanding debt and debt facilities), asset base (depreciation and amortization) and tax consequences. Adjusted EBITDA provides this same indicator of Westport Fuel Systems' EBITDA from continuing operations and removing such effects of our capital structure, asset base and tax consequences, but additionally excludes any unrealized foreign exchange gains or losses, stock-based compensation charges and other one-time impairments and costs which are not expected to be repeated in order to provide greater insight into the cash flow being produced from our operating business, without the influence of extraneous events. EBITDA and Adjusted EBITDA are intended to provide additional information to investors and analysts and do not have any standardized definition under U.S. GAAP, and should not be considered in isolation or as a substitute for measures of performance prepared in accordance with U.S. GAAP. EBITDA and Adjusted EBITDA exclude the impact of cash costs of financing activities and taxes, and the effects of changes in operating working capital balances, and therefore are not necessarily indicative of operating profit or cash flow from operations as determined under U.S. GAAP. Other companies may calculate EBITDA and Adjusted EBITDA differently.

Non-GAAP Reconciliation (Quarterly)

	1Q19	2Q19	3Q19	4Q19	1Q20	2Q20	3Q20	4Q20	1Q21
Net Income (Loss) from Continuing Operations	**($1.9)**	**($1.4)**	**$5.7**	**($0.3)**	**($16.0)**	**$4.6**	**$0.2**	**$5.3**	**($2.8)**
Interest Expense, net	$1.8	$1.4	$1.8	$1.5	$1.5	$1.2	$1.3	$4.0	$1.2
Depreciation and Amortization	$4.3	$4.0	$4.2	$3.8	$3.4	$3.4	$3.4	$3.8	$3.5
EBITDA	**$4.2**	**$4.0**	**$11.7**	**$5.0**	**($11.1)**	**$9.2**	**$4.9**	**$13.1**	**$1.9**
Stock Based Comp	$0.4	$0.3	$0.3	$0.5	$0.6	$0.6	$0.9	$0.3	$0.1
Unrealized Foreign Exchange (Gain) Loss	$0.1	($0.7)	$0.7	($2.6)	$6.9	($3.6)	($2.3)	($5.3)	$0.7
Intangible Impairment	-	-	-	$0.7	-	-	-	-	-
Asset Impairment	-	-	-	-	-	-	$0.5	-	-
Restructuring, Termination and Other Exist Costs	$0.8	-	-	-	-	-	-	-	-
CWI US Tax Adjustment	-	-	-	-	-	-	-	-	-
Costs Associated with SEC Investigation	$1.8	$4.5	-	-	-	-	-	-	-
Other	-	-	($3.3)	-	-	-	-	-	-
Adjusted EBITDA	**$7.3**	**$8.1**	**$9.4**	**$3.6**	**($3.6)**	**$6.2**	**$4.0**	**$8.1**	**$2.7**

Non-GAAP Reconciliation (Annual)

	2017	2018	2019	2020
Net Income (Loss) from Continuing Operations	**($67.1)**	**($38.7)**	**$2.1**	**($5.9)**
Interest Expense, net	$13.1	$8.7	$6.5	$8.0
Depreciation and Amortization	$14.8	$16.5	$16.3	$14.0
EBITDA	**($39.2)**	**($13.5)**	**$24.9**	**$16.1**
Stock Based Comp	$7.0	$2.9	$1.5	$2.4
Unrealized Foreign Exchange (Gain) Loss	$0.6	$9.0	($2.5)	($4.3)
Intangible Impairment	-	-	$0.7	-
Asset Impairment	$0.6	$0.6	-	$0.5
Restructuring, Termination and Other Exist Costs	$1.7	$0.8	$0.8	-
CWI US Tax Adjustment	$6.7	-	-	-
Costs Associated with SEC Investigation	$1.8	$10.0	$6.3	-
Other	$1.1	($0.2)	($3.3)	-
Adjusted EBITDA	**($19.7)**	**$9.6**	**$28.4**	**$14.7**

Truck Fleet Testimonials

"Along with biogas, liquefied natural gas (LNG) is also on the solutions list when seeking to cut logistics emissions. A fleet running on liquefied gas makes it possible to flexibly switch from natural gas to biogas without needing to replace the fleet."

Gasum and Posti[14]

"We're deploying these trucks on high-mileage contracts covering between 150,000 to 250,000km per annum, and we're confident they will help us to reduce total cost of ownership thanks to lower fuel costs."

Gregory Distribution[3]

A Volvo LNG-powered truck would help slash CO_2 emissions by 20% compared to a diesel truck. "LNG trucks are currently the most sustainable alternative to diesel and the only alternative that is currently available for long-distance transport."

H.Z. Logistics [13]

"The higher capital price for gas trucks means it makes sense to run them longer," …. "but having put the Volvos through their paces for two years, we have absolute faith in their ability to go the distance – even in our 24/7 operation, where trucks rarely stop" [15]

Sean Clifton, ASDA

SEP 23, 2020

Volvo Trucks reports increased interest in LNG and bio-LNG

Volvo Trucks is seeing an increased interest in gas as an alternative to diesel for heavy-duty truck operations in Europe.

Image: Volvo Trucks

Hauliers and transport buyers are increasingly interested in reducing their carbon dioxide (CO2) emissions and costs through the use of refrigerated liquefied gas as a fuel. As a result, the new Volvo FH and Volvo FM trucks will have engines that run on liquefied natural gas (LNG) and biogas, offering the same high performance as diesel engines.

"Today, LNG-fuelled trucks are the most commercially-viable alternative to ordinary diesel for heavy long-haul operations," said Lars Mårtensson, director of environment and innovation at Volvo Trucks.

"This fuel is available in sufficiently large quantities and at a competitive price. Using more gas trucks creates favourable conditions for making a transition to a larger share of liquefied biogas over time."

Limpens Buys Volvo FH LNG trucks for Sustainable Operations

May 18, 2019 | The Netherlands: Elsloo | Source: Volvo

Limpens Elsloo, a Netherlands logistics operating servicing much of Western Europe, has purchased four Volvo FH 460 LNG 4×2 tractors, taking a step towards sustainable fleet operations. The trucks, supplied by Volvo Trucks dealer Nebim in Elsloo, Limburg, are used for international bulk and tank transport.

Limpens is a full-service logistics service provider that specializes in international bulk, tank and ADR transport. The company transports powders, granulates, liquids and liquefied gases in North-West and Southern Europe. Limpens places great importance on responsible and sustainable business. "Volvo LNG trucks fit in perfectly with this because these trucks emit 20 percent less CO2 than diesel vehicles," says manager Thijs Limpens.

"All the preconditions have now been met for us', Limpens added. "There are now also LNG stations in Maasmechelen and Herstal, so we are assured that we can refuel in the vicinity of our home location. Furthermore, it is attractive to us that there is no need to pay Maut* for LNG trucks in Germany. Altogether it is to us now very interesting to drive with Volvo LNG trucks, which we take another step towards our ultimate goal: working CO2 neutral."

Asda and Culina in major new truck deals with Volvo

December 10, 2020 Chris Tindall

Asda has ordered the largest ever number of HGVs running on renewable fuels in the UK, with 202 Volvo FH LNG tractor units delivered in the run-up to Christmas. The supermarket wants to transition its 1,000-strong core fleet of tractor units over to gas by 2024 after its own trials showed it could cut CO2 emissions by more than 80%. The latest bumper order follows an initial delivery of two Volvo LNG trial vehicles in 2018 and then another 49 [...]

Volvo Trucks sees increased interest in gas as an alternative to diesel for heavy-duty truck operations in Europe

Hauliers and transport buyers are increasingly interested in reducing their CO2 emissions and costs through the use of refrigerated liquefied gas as a fuel

September 22, 2020

Refuelling milestone for Volvo FM LNG truck

28.03.2018

FREIGHT & TRANSPORT, FUELS

WILL DATE

Volvo Trucks has brought its first gas-powered FM LNG truck to the UK – with the vehicle's first refuel taking place at Calor's liquefied natural gas (LNG) facility at Donington Park Services.

The FM LNG is a gas-powered truck with a powertrain based on Volvo's diesel engine technology. Using LNG means that the vehicle produces significantly lower emissions of Nitrogen Oxides, Carbon Dioxide and Sulphur Oxides, the manufacturer claims.

Media Sources

- [1] Volvo Trucks sees increased interest in LNG: Oct, 2020 (https://www.gasworld.com/volvo-trucks-sees-increased-interest-in-lng/2019923.article
- [2]Dutch Haulier gets 30 Volvo FH LNG trucks: Apr 22, 2021 (https://www.freshplaza.com/article/9314228/dutch-haulier-gets-30-volvo-fh-lng-trucks/)
- [3] Gregory Distribution puts seven Volvo LNG trucks on trial: Oct 15, 2020 (https://www.thetruckexpert.co.uk/gregory-distribution-puts-seven-volvo-lng-trucks-on-the-road-as-part-of-major-trial/)
- [4] Volvo Trucks sees increased interest in gas as an alternative to diesel for heavy-duty truck operations in Europe: Sep 22, 2020 (https://www.automotiveworld.com/news-releases/volvo-trucks-sees-increased-interest-in-gas as-an-alternative-to-diesel-for-heavy-duty-truck-operations-in-europe/)
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