



Revised: February 8, 2017

Whistleblower Policy

Approved by the Audit Committee on February 15, 2017

SCOPE

This policy applies to all Westport Fuel Systems employees worldwide, including part time, temporary and contract employees.

PURPOSE

Westport Fuel Systems is 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 system. In keeping with this commitment, and the commitment to open communication and transparency, this policy aims to provide an avenue for employees to report concerns about corporate conduct with the reassurance that they will be protected from reprisals or victimization for “whistleblowing” in good faith.

POLICY SCOPE

This policy is intended to cover serious concerns that could have a large impact on Westport Fuel Systems, such actions that:

- Could lead to incorrect financial reporting;
- Are unlawful;
- Are not in line with Westport Fuel Systems’ policies, including its Code of Conduct; or
- Otherwise amount to serious improper conduct

POLICY PROCEDURES

Confidentiality

Complainant’s identity will be kept confidential unless that person has authorized such disclosure in writing.

Anonymous Allegation

Employees are encouraged to put their names to allegations as appropriate follow-up questions and investigation 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.

Whistleblower Protection

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

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.

PROCEDURES FOR REPORTING CONCERNS AND COMPLAINTS

The whistleblower procedure is intended to be used only for serious and sensitive issues. The Company has established a confidential and anonymous process to receive complaints. Serious concerns relating to financial reporting, unethical or illegal conduct can be reported to the Ethics Hotline through www.westport.ethicspoint.com or through email at alert@wfsinc.com.

Alternatively, concerns may be directed to Westport Fuel Systems' Chairman of the Board and Chair of the Audit Committee at: boardchair@wfsinc.com.

Employment-related concerns should continue to be reported through your normal channels such as your supervisor or to Human Resources.

Timing

The earlier a concern is expressed, the easier it is to take action.

Evidence

Although the employee is not expected to prove the truth of an allegation, the employee needs to demonstrate to the person contacted that there are sufficient grounds for concern.



HOW THE COMPLAINT WILL BE HANDLED

Responsibility of the Audit Committee With Respect to Whistleblower Complaints

The Audit Committee has delegated the responsibility for investigating and handling reported complaints and allegations to Westport Fuel Systems' Internal Audit department.

Responsibility of Internal Auditor

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

Responsibility of Management

Management is responsible for ensuring all personnel 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 personnel 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 website.

Report to Complainant

The complainant will be given the opportunity to receive the following information on their concern within a reasonable time frame:

- Acknowledgement that the concern was received;
- 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.