

GRI Content Index

We prepared this report in accordance with the GRI Standards: Core option. The following index provides readers with references for where they can find information in this report and other public documents addressing GRI disclosures relevant to our business.

Please visit the GRI website at <https://www.globalreporting.org/standards/> for the full text of the disclosures and other information on the GRI reporting framework.

DISCLOSURE NUMBER	DISCLOSURE TITLE	DISCLOSURE STATUS	REFERENCE OR RESPONSE
GRI 101: Foundation 2016 (GRI 101 does not include any disclosures)			
GRI 102: General Disclosures 2016			
Organizational Profile			
102-1	Name of organization	Fully	<ul style="list-style-type: none"> Westport Fuel Systems Inc. (“WFS”)
102-2	Activities, brands, products, services	Fully	<ul style="list-style-type: none"> Our Company – 2019 ESG Report 2019 Annual Information Form pages 7-12
102-3	Location of headquarters	Fully	<ul style="list-style-type: none"> 101-1750 W75th Avenue Vancouver, BC, Canada
102-4	Location of operations	Fully	<ul style="list-style-type: none"> Our Scope of Reporting – 2019 ESG Report 2019 Annual Information Form page 9 WFS Website - Locations
102-5	Ownership and legal form	Fully	<ul style="list-style-type: none"> 2019 Annual Information Form page 1
102-6	Markets served	Fully	<ul style="list-style-type: none"> 2019 Annual Information Form page 7
102-7	Scale of the organization	Partially	<ul style="list-style-type: none"> Total workforce of 1,289 people Total of 11 operating sites 2019 Revenue \$305.3M USD Total capitalization at Dec. 31, 2019 ~\$318M USD
102-8	Employees and other workers	Partially	<ul style="list-style-type: none"> See Disclosure 401-1 - New Employee Hires and Employee Turnover and Disclosure 405-1 - Diversity and Equal Opportunity. 2019 Annual Information Form page 14
102-9	Supply chain	Fully	<ul style="list-style-type: none"> 2019 Annual Information Form page 10
102-10	Significant changes to organization and supply chain	Fully	<ul style="list-style-type: none"> Transitioned production of our hydrogen components from Kitchener, ON to Brescia, IT. This transition resulted in location change from Kitchener, ON to Cambridge, ON.
102-11	Precautionary principle or approach	Fully	<ul style="list-style-type: none"> WFS has not formally adopted the precautionary principle. Adoption of the principle would apply primarily to potential harm related to use of fossil fuels and emission of greenhouse gases. We are fully aware of these risks, we are deeply engaged with the stakeholders regarding them, and we manage our business to reduce, avoid or mitigate them.
102-12	External initiatives	Fully	<ul style="list-style-type: none"> Task Force on Climate-related Financial Disclosures UN Sustainable Development Goals

DISCLOSURE NUMBER	DISCLOSURE TITLE	DISCLOSURE STATUS	REFERENCE OR RESPONSE
102-13	Membership of associations	Fully	<ul style="list-style-type: none"> Corporate Memberships and Key Collaborations - 2019 ESG Report
Strategy			
102-14	Statement from senior decision-maker	Partially	<ul style="list-style-type: none"> A Letter from the CEO – 2019 ESG Report
102-15	Key impacts, risks and opportunities	Fully	<ul style="list-style-type: none"> 2019 Annual Information Form page 25
Ethics and Integrity			
102-16	Values, principles, standards and norms of behaviour	Fully	<ul style="list-style-type: none"> What we Stand For - 2019 ESG Report Code of Conduct – 2019 ESG Report WFS Website – Committed to Integrity Code of Conduct
102-17	Mechanisms for advice and concerns about ethics	Fully	<ul style="list-style-type: none"> Whistleblower Policy – 2019 ESG Report WFS Website – Committed to Integrity Whistleblower Policy 2020 Management Information Circular page 23
Governance			
102-18	Governance structure	Fully	<ul style="list-style-type: none"> ESG Governance – 2019 ESG Report WFS Website – Corporate Governance 2020 Management Information Circular page 21
102-19	Delegation of authority	Fully	<ul style="list-style-type: none"> ESG Governance – 2019 ESG Report Board of Directors Charter Audit Committee Charter
102-20	Executive-level responsibility for economic, environmental and social topics	Fully	<ul style="list-style-type: none"> ESG Governance – 2019 ESG Report WFS has one executive-level position for sustainability, the VP Sustainability and External Affairs. Our VP Sustainability and External Affairs reviews ESG strategy, goals and performance regularly with the executive team and Board of Directors.
102-21	Consulting stakeholders on economic, environmental and social topics	Fully	<ul style="list-style-type: none"> Consultation between external stakeholders and the Board of Directors occurs both formally and informally each year. Our VP, Sustainability and External Affairs shares feedback from stakeholders with our Board of Directors and management when appropriate. Stakeholders who have general feedback and input on our ESG Report can reach us at sustainability@wfsinc.com or by way of the submission form on our sustainability website.
102-22	Composition of the highest governance body and its committees	Fully	<ul style="list-style-type: none"> WFS Website – Corporate Governance WFS Website - Leadership 2020 Management Information Circular page 10
102-23	Chair of the highest governance body	Fully	<ul style="list-style-type: none"> WFS current Chair of the Board of Directors, Mr. Daniel Hancock, is not an officer of the company, and his predecessor Ms. Brenda Eprile, who served as chair from February 2017 to April 2020, was also not an officer of the company. 2020 Management Information Circular page 21

DISCLOSURE NUMBER	DISCLOSURE TITLE	DISCLOSURE STATUS	REFERENCE OR RESPONSE
102-24	Nominating and selecting the highest governance body	Fully	<ul style="list-style-type: none"> • Board of Directors Charter • Nominating and Corporate Governance Committee Charter • 2020 Management Information Circular page 10
102-25	Conflicts of interest	Fully	<ul style="list-style-type: none"> • Our Code of Conduct addresses processes and policies for avoiding and managing conflicts of interest. • Conflicts of interest are disclosed for current directors in each year's Annual Information Form and for all directors up for nomination in our Management Information Circular. • 2020 Management Information Circular page 10 • 2019 Annual Information Form page 18
102-26	Role of highest governance body in setting purpose, values and strategy	Fully	<ul style="list-style-type: none"> • ESG Governance – 2019 ESG Report
102-27	Collective knowledge of highest governance body	Fully	<ul style="list-style-type: none"> • The Board of Directors maintains and continually enhances its knowledge of economic, environmental and social impacts through regular Board meetings and committee meetings, continuing education sessions, overseeing the efforts my management and reviewing the company ESG Report and the Audit Committee's oversight of our process each year.
102-28	Evaluating the highest governance body's performance	Partially	<ul style="list-style-type: none"> • The Nominating and Corporate Governance Committee coordinates and oversees an annual self-evaluation process with the Board of Directors. • Board of Directors Charter
102-29	Identifying and managing economic, environmental and social impacts	Fully	<ul style="list-style-type: none"> • See Disclosure 102-26 – Governance Roles and Disclosure 102-27 – Collective Knowledge of Governance Roles
102-30	Effectiveness of risk management processes	Partially	<ul style="list-style-type: none"> • The Board of Directors ensure proper risk management systems are in order to monitor the integrity of internal controls and critical information systems. The Audit Committee has responsibility to review the effectiveness of systems pertaining to financial reporting. • Board of Directors Charter • Audit Committee Charter
102-31	Review of economic, environmental and social topics	Partially	<ul style="list-style-type: none"> • See Disclosure 102-26 Role of Governance
102-32	Highest governance body's role in sustainability reporting	Fully	<ul style="list-style-type: none"> • The Board of Directors is the highest governance level which would receive the report via the VP Sustainability and External Affairs, who communicates with all major business units and functions and is responsible for addressing and resolving concerns. • ESG Governance – 2019 ESG Report
102-33	Communicating critical concerns	Fully	<ul style="list-style-type: none"> • Should a critical concern arise regarding ESG areas, the Board of Directors would receive a report via the management, specifically the VP Sustainability and External Affairs, which communicates with all major corporate functions and is responsible for addressing and resolving such concerns.

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102-34	Nature and total number of critical concerns	Fully	<ul style="list-style-type: none"> In 2019, there was one critical concern resolved which was raised in 2017. The concern was addressed at the Board of Directors level in conjunction with senior management. Commitment to Compliance – 2019 ESG Report
102-35	Remuneration policies	Fully	<ul style="list-style-type: none"> 2020 Management Information Circular page 18 and page 26
102-36	Process for determining remuneration	Fully	<ul style="list-style-type: none"> 2020 Management Information Circular page 27
102-37	Stakeholder's involvement in remuneration	Fully	<ul style="list-style-type: none"> "Say on Pay" allows shareholders to vote, on an advisory basis, on whether they approve the compensation of our executive officers as disclosed in our Management Information Circular. At our 2020 Annual General and Special Meeting, Westport Fuel Systems introduced their first ever Say on Pay vote. More than 90% of voting shareholders were in favour of our executive compensation. 2020 Management Information Circular page 8
Stakeholder Engagement			
102-40	List of stakeholder groups	Fully	<ul style="list-style-type: none"> Stakeholder Engagement and Key Collaborations – 2019 ESG Report
102-41	Collective bargaining agreements	Fully	<ul style="list-style-type: none"> Our Global Workforce – 2019 ESG Report
102-42	Identifying and selecting stakeholders	Fully	<ul style="list-style-type: none"> Determining Materiality – 2019 ESG Report
102-43	Approach to stakeholder engagement	Partially	<ul style="list-style-type: none"> Stakeholder Engagement and Key Collaborations – 2019 ESG Report Determining Materiality – 2019 ESG Report
102-44	Key topics and concerns raised	Fully	<ul style="list-style-type: none"> Stakeholder Engagement and Key Collaborations – 2019 ESG Report Determining Materiality – 2019 ESG Report
Reporting Practices			
102-45	Entities included in the consolidated financial statements	Fully	<ul style="list-style-type: none"> 2019 Annual Report
102-46	Defining report content and topic boundaries	Fully	<ul style="list-style-type: none"> Materiality is a critical input of our corporate ESG strategy because it ensures our reporting is aligned with stakeholder expectations and issues most important to our business About Our Report – 2019 ESG Report
102-47	List of material topics	Fully	<ul style="list-style-type: none"> Determining Materiality – 2019 ESG Report
102-48	Restatements of information	Fully	<ul style="list-style-type: none"> There were no restatements of information for the reporting period of fiscal year ended December 31, 2019.
102-49	Changes in reporting	Fully	<ul style="list-style-type: none"> There are no significant changes from the previous reporting period.
102-50	Reporting period	Fully	<ul style="list-style-type: none"> This report covers fiscal and calendar year ending December 31, 2019.
102-51	Date of most recent report	Fully	<ul style="list-style-type: none"> This report is dated at August 11, 2020, prior to this our previous Sustainability Report was issued May 2019
102-52	Reporting cycle	Fully	<ul style="list-style-type: none"> Annual

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102-53	Contact point for questions regarding the report	Fully	<ul style="list-style-type: none"> Sustainability and External Affairs Westport Fuel Systems Inc 101 – 1750 W75th Avenue, Vancouver, BC V7E 0A7 sustainability@wfsinc.com
102-54	Claims of reporting in accordance with GRI Standards	Fully	<ul style="list-style-type: none"> This report has been prepared as best as possible in accordance with the Global Reporting Initiative ("GRI") Standards 2016 (a standard effective for reports published after July 01, 2018), however at this time we do not yet meet the minimum expectation to claim a core or comprehensive accordance.
102-55	GRI content index	Fully	<ul style="list-style-type: none"> GRI Content Index – 2019 ESG Report WFS Website – Sustainability – GRI Index
102-56	External assurance	Fully	<ul style="list-style-type: none"> We secure external assurance for all financial reporting information as part of our Audited Financial statements. Internal reviews and processes are in place to ensure the integrity and the credibility of the data contained within this report, but aside from the audited financial statements, we have not sought external assurance of the ESG Report at this time.

Topic Specific Disclosures

GRI STANDARD	DISCLOSURE NUMBER AND TITLE	DISCLOSURE STATUS	REFERENCE OR RESPONSE
Economic Performance			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> We report on the operating structure of our organization, changes in this structure and our financial performance primarily through our Annual Report and Interim Financial Reports. These are posted to the SEC filings site, EDGAR and the Canadians filings side SEDAR and can be found at wfsinc.com/investors/financial-information/. 2019 Annual Report
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Fully	<ul style="list-style-type: none"> 2019 Annual Report
	201-2 Financial implications and other risks and opportunities due to climate change	Partially	<ul style="list-style-type: none"> 2019 Annual Information Form page 25
	201-3 Defined benefit plan obligations and other retirement plans	Partially	<ul style="list-style-type: none"> Westport Fuel Systems does not offer any pension plans and does not have any post-retirement plan obligations. 2020 Management Information Circular page 32

Market Presence			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> We report on the operating structure of our organization, changes in this structure and our financial performance primarily through our Annual Report and Interim Financial Reports. These are posted to the SEC filings site, EDGAR and the Canadians filings side SEDAR and can be found at wfsinc.com/investors/financial-information /. 2019 Annual Report
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Fully	<ul style="list-style-type: none"> We provide competitive levels of compensation that meet or exceed local minimum wage requirements. Competitive wages and benefit programs may vary according to country and/or location. Most employees are hired locally.
	202-2 Proportion of senior management hired from the local community	Fully	<ul style="list-style-type: none"> Most employees are hired locally. When hiring for senior management, we may consider qualified candidates from across the globe.
Anti-Corruption			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> Governance, Ethics and Compliance – 2019 ESG Report
GRI 205: Anti- Corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Fully	<ul style="list-style-type: none"> Anti-Corruption and Bribery – 2019 ESG Report
	205-3 Confirmed incidents of corruption and actions taken	Fully	<ul style="list-style-type: none"> Commitment to Compliance – 2019 ESG Report 2019 Annual Information Form page 35 2019 Annual Report page 3
Energy			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> Environmental Responsibility and Leadership – 2019 ESG Report
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Fully	<ul style="list-style-type: none"> Energy Intensity and Consumption – 2019 ESG Report
	302-3 Energy Intensity	Fully	<ul style="list-style-type: none"> Energy Intensity and Consumption – 2019 ESG Report
	302-4 Reduction of energy consumption	Fully	<ul style="list-style-type: none"> Energy Intensity and Consumption – 2019 ESG Report
Emissions			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> Environmental Responsibility and Leadership – 2019 ESG Report
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Fully	<ul style="list-style-type: none"> Greenhouse Gas Emissions and Emission Intensity – 2019 ESG Report

	305-2 Energy indirect (Scope 2) GHG emissions	Fully	<ul style="list-style-type: none"> Greenhouse Gas Emissions and Emission Intensity – 2019 ESG Report
	305-3 Other indirect (Scope 3) GHG emissions	Information Unavailable	<ul style="list-style-type: none"> At this time, we are not reporting on this disclosure until we have finalized a global system to ensure the integrity and credibility of the data.
	305-4 GHG emissions intensity	Fully	<ul style="list-style-type: none"> GHG Intensity – 2019 ESG Report
Environmental Compliance			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> Environmental Compliance – 2019 ESG Report
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	Fully	<ul style="list-style-type: none"> During the reporting period we received no sanctions for non-compliance with environmental law.
Employment			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> Fairness and Concern for Employees – 2019 ESG Report
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Fully	<ul style="list-style-type: none"> Global new hire rate of 14.58% Global voluntary turnover rate of 4.63% Our Global Workforce – 2019 ESG Report
Occupational Health and Safety			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> The health and safety of our employees and their participation in ensuring a safe and healthy workplace is an integral part of our operations. Our Joint Health and Safety Committee members are champions for workplace safety and help to monitor, collect feedback and advise on programs and initiatives. More than 95% of employees work in facilities with a formal joint management-employee health and safety committee. Our Committees are made up of cross-functional management and employee representatives who advise and recommend action on any workplace health and safety issues brought to them.
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	Partially	<ul style="list-style-type: none"> More than 95% of employees work in facilities with a formal joint management-employee health and safety committee.
	403-9 Work-related injuries	Fully	<ul style="list-style-type: none"> Health and Safety – 2019 ESG Report
Training and Education			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> Global Training and Development – 2019 ESG Report

GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Fully	<ul style="list-style-type: none"> Global average hours of training per employee for 2019 was 17 hours. Global Training and Development – 2019 ESG Report
	404-2 Programs for upgrading employee skills and transition assistance programs	Partially	<ul style="list-style-type: none"> Global Training and Development – 2019 ESG Report
Diversity and Equal Opportunity			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> Our commitment to diversity and inclusion begins with the Board of Directors which considers diversity in the selection criteria for new board members and senior management team appointments. Thus, our Diversity Policy is intended to set out expectations to promote diversity on the Board, Executive Leadership, Management and employee positions across the organization. Workplace Diversity – 2019 ESG Report Diversity Policy
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Fully	<ul style="list-style-type: none"> Board of Directors at Dec 31, 2019 is 75% male and 25% female Management diversity at Dec 31, 2019 is 83% male, 17% female Global workforce diversity at Dec 31, 2019 is 65% male, 35% female. Workplace Gender Diversity – 2019 ESG Report
Customer Privacy			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Fully	<ul style="list-style-type: none"> Data Privacy and Cyber Resilience – 2019 ESG Report
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Fully	<ul style="list-style-type: none"> During the reporting period we received no complaints nor had any breaches of data privacy or losses of customer data.
Socioeconomic Compliance			
GRI 103: Management Approach 2016	103-1, 2, 3 Management Disclosure	Partially	<ul style="list-style-type: none"> Governance, Ethics and Compliance – 2019 ESG Report
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Fully	<ul style="list-style-type: none"> See Disclosure 205: Anti-Corruption Other than the settlement described in Disclosure 205, Westport Fuel Systems received no sanctions for non-compliance with laws and/or regulations in the social and economic area.