

Approved by the Board of Directors on May 18, 2026

Board Oversight

This policy is approved by the Board of Directors of Westport Fuel Systems Italia S.r.l. (“BoD”) and is supervised at Group level. The BoD ensures consistency of the policy with the corporate strategy and monitors its implementation through the competent operational functions. The BoD receives updates on risks, impacts and performance in relation to human rights and labor practices, including key indicators, reports received, and the status of corrective actions. These updates include trend analyses and, where relevant, improvement plans with defined timelines.

The periodic monitoring of the implementation of this policy, including the preparation of the annual ESG reporting and informational updates to the Board of Directors, is ensured by Group management, with the support of the relevant functions (including Human Resources, Compliance, and Sustainability).

1.0 INTRODUCTION

1.1 PURPOSE

Westport Fuel Systems Italia S.r.l., and the companies directly or indirectly controlled by it (jointly, “Westport Italia” or “WFSI” or “WFS Italia” or the “Company” or “Group”), promotes respect for human rights and the well-being of its people in all countries in which it operates, recognizing that these principles are deeply embedded in the Company’s founding values.

The WFSI Group believes in the sustainable development of its business and considers respect for human rights and labor rights an integral part of responsible corporate conduct.

In line with the Code of Conduct, people represent an essential element for the development of the organization. The Group promotes their skills, competencies, commitment and creativity, safeguarding work, health and safety, ensuring fair working conditions and an environment based on legality, transparency and sustainability.

This policy is an integral part of the Group’s governance and control system and is consistent with ESG principles and with the reporting requirements set out by the ESRS.

The Group adopts a structured Human Rights Due Diligence approach, in line with international standards, aimed at identifying, preventing, mitigating and reporting potential and actual impacts on human rights throughout the entire value chain.

1.2 SCOPE OF APPLICATION

This policy applies to:

- all companies controlled by the Group;
- all employees, managers, collaborators and directors;
- suppliers, business partners and, where relevant and within applicable contractual limits, other parties operating along the value chain.

The Group recognizes that human rights issues are complex and require a structured approach. Therefore, it adopts processes for assessing and monitoring social risks along its value chain.

WFSI actively promotes the adoption of the principles of this policy along its value chain, also through assessment, qualification, audit and, where deemed appropriate and proportionate to the level of risk, audits and monitoring of business partners.

The Group adopts a risk-based approach to classify suppliers (e.g. low, medium, high risk) based on geographical, sectoral and ESG performance criteria.

Group companies operate in compliance with applicable national legislation in their respective countries. Where local legislation establishes higher standards than this policy, such standards shall prevail.

WFSI takes into account, within its activities, impacts on workers, local communities and other stakeholders potentially involved along the value chain.

2.0 POLICY ON LABOR PRACTICES AND HUMAN RIGHTS

This policy formalizes the commitment of the Group to protect human rights and working conditions of all people operating within its sphere of influence.

WFSI implements human rights due diligence processes that include:

- identification and periodic assessment of risks;
- use of structured criteria for risk assessment, including geographic, sectoral and activity-related factors;
- integration of results into business processes;
- monitoring the effectiveness of adopted measures;
- communication and reporting to stakeholders;
- definition of intervention priorities based on the severity and likelihood of identified impacts;
- engagement of relevant stakeholders in assessment and mitigation processes.

The Group adopts this approach in order to prevent, mitigate and, where necessary, remedy any adverse impacts on human rights.

Fundamental principles adopted are as follows:

- *Child labor*: the Group prohibits any form of child labor, in compliance with the minimum age required by the legislation of the country where the activity is carried out. The Group also adopts, where possible and necessary, verification measures along the supply chain to prevent the risk of child labor.
- *Forced labor*: the Group rejects all forms of forced or compulsory labor. Every employment relationship is voluntary and free from physical or psychological coercion. Practices such as withholding documents, deposits or other forms of indirect coercion are prohibited.
- *Harassment and abuse*: the Group does not tolerate harassment, intimidation or abuse of any kind. Every person must be treated with dignity and respect. Accessible, secure and confidential reporting channels are in place for the reporting of such behaviours.
- *Dignity, Respect and Non-Discrimination*: the Group considers any form of discrimination based on race, nationality, culture, religion, gender, sexual orientation, age, disability or other personal characteristics unacceptable. The Group believes that teams with diverse skills, experiences and backgrounds enrich the working environment and foster creativity, promoting an increasingly open corporate culture. The Group monitors diversity, equity and inclusion indicators and promotes improvement objectives.
- *Wages and working hours*: the Group is committed to ensuring that remuneration and working hours comply with:

Country:	All
Site:	All

- a) applicable national and local legislation in the countries where it operates;
- b) applicable collective agreements, where present;
- c) international labor rights standards.

The Group ensures that:

- a) remuneration is paid regularly and transparently;
- b) legal limits on working hours, overtime and rest periods are respected;
- c) holidays and leave are granted in accordance with applicable legislation.

Where operating in Italy, the Group applies the relevant National Collective Labor Agreements and any company-level supplementary agreements.

The Group is committed, where possible, to promoting the “living wage” principle, also along the value chain.

To this end, it monitors remuneration indicators and assesses any deviations from reference benchmarks, where available.

- *Fair and favorable working conditions:* the Group guarantees fair remuneration in line with regulatory requirements and promotes policies aimed at preventing pay gaps, ensuring equal treatment, inclusion of people with disabilities and work-life balance, also through measurable policies and specific objectives on pay equity and inclusion. The Group monitors indicators such as the gender pay gap and defines corrective actions where necessary.
- *Recruitment:* the Group ensures that recruitment processes are based on fairness, transparency and non-discrimination, both directly and through intermediaries. Where possible and necessary, the Group monitors recruitment partners to ensure compliance with ethical principles.
- *Career Management – Culture and Skills – Training:* the Group is committed to promoting human capital development through training initiatives and professional growth paths, with particular attention to fair and inclusive development of people.
- *Performance Evaluation:* the Group has adopted a clear and objective evaluation system with regular and constructive feedback.
- *Freedom of association and collective bargaining:* Westport Fuel Systems Italia S.r.l. recognizes the right to freedom of association and collective bargaining, in compliance with local legislation, also in contexts where such rights are limited by local law, adopting alternative dialogue approaches.
- *Social Dialogue:* the Group promotes dialogue and consultation with social partners in order to foster participatory governance.
- *Health and safety at work:* the Group promotes a corporate culture oriented toward risk prevention and protection of physical and psychological integrity of people, also through the adoption of management systems aligned with recognized standards such as ISO 45001. The Group defines and periodically monitors performance indicators (e.g. accident rates).
- *Privacy:* personal data processing is carried out in compliance with applicable legislation in the countries

where the Group operates, including, where applicable, Regulation (EU) 2016/679.

- *Anti-corruption and business ethics:* the Group does not tolerate any form of corruption or unethical practice.
- *Remedy and management of adverse impacts:* WFSI commits, where it identifies or is directly linked to actual or potential adverse impacts on human rights and working conditions, to adopt appropriate measures to remedy them and prevent recurrence. The Group defines structured remediation processes, including action plans, timelines and effectiveness monitoring.

These processes may include, depending on the case:

- adoption of immediate corrective measures;
- direct involvement of affected stakeholders;
- proportionate forms of remedy, including, where applicable, compensation mechanisms or support to affected individuals;
- monitoring of the effectiveness of actions over time.
- *Suppliers:* all suppliers are required to comply with the principles of this policy. The Westport Fuel Systems Italia S.r.l. Group adopts a risk-based approach, taking into account the geographical and sectoral context in which controlled companies and business partners operate.

WFSI promotes the integration of these principles into supplier selection and management processes, providing, where necessary and possible, ESG preliminary and periodic risk-based due diligence processes for suppliers:

- specific contractual clauses;
- verification and audit activities;
- improvement plans;
- possible escalation mechanisms and responsible disengagement in cases of serious or persistent non-compliance.

This policy is aligned with key international standards and frameworks on human rights and labor, including the principles of the International Labour Organization (ILO), the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises.

It is integrated into the Group's regulatory and governance system and must be read together with other relevant corporate policies and procedures, including the Code of Conduct, anti-corruption policies, health and safety policies, diversity and inclusion policies and risk management policies.

Additional documents and guidelines are available through dedicated corporate channels.

3.0 CONTINUOUS IMPROVEMENT

The Group is committed to being a responsible employer and a company with a strong civic commitment, offering products and solutions that contribute to improving people's lives around the world. All our activities, including purchasing, manufacturing, distribution, and product sales, must be carried out with respect to human rights, the health and safety of people, and the environment. The Group integrates the principles of this policy into its decision-making processes and risk management system.

The Group also monitors the implementation of this policy through both qualitative and quantitative indicators, in

Country:	All
Site:	All

order to assess the effectiveness of the actions taken and promote continuous improvement.

To this end, the Group defines and monitors key performance indicators (KPIs), including, by way of example:

- occupational injury rate;
- gender pay gap;
- number of reports received and managed;
- percentage of suppliers subject to ESG assessment;
- number of audits conducted along the supply chain.

The Group HR Management, in coordination with the competent functions of each company, oversees policy implementation.

Ultimate responsibility for implementation of this policy lies with Group management, with the support of HR, Compliance and Sustainability functions.

Any violations may be reported through dedicated corporate channels, accessible to all Group employees regardless of country of operation.

Reporting channels are also accessible to external parties, including workers in the value chain.

Reporting channels are managed in accordance with principles of confidentiality, impartiality and accessibility, including anonymous reporting where permitted by applicable law. WFSI ensures that reports are handled in a timely, fair and traceable manner.

Protection against any form of retaliation is guaranteed for anyone who reports in good faith in accordance with applicable whistleblowing legislation.

The Group monitors the number, type, average handling time and closure rate of reports, using this information to improve its processes.

This policy is subject to periodic review, also in light of regulatory evolution and ESG requirements, at least every three years or in the event of significant changes in the operational or regulatory context.

4.0 COMPLIANCE

This policy is binding for all recipients.

Any violations may, depending on the nature and severity of the violation, result in the application of disciplinary and/or contractual measures proportionate to the seriousness of the case.

The policy is communicated to all internal and external stakeholders and made available through official Group channels. It is also subject to periodic communication and training activities, including mandatory training on human rights, ethics and labor practices, differentiated by role and level of responsibility, to ensure full understanding and implementation.