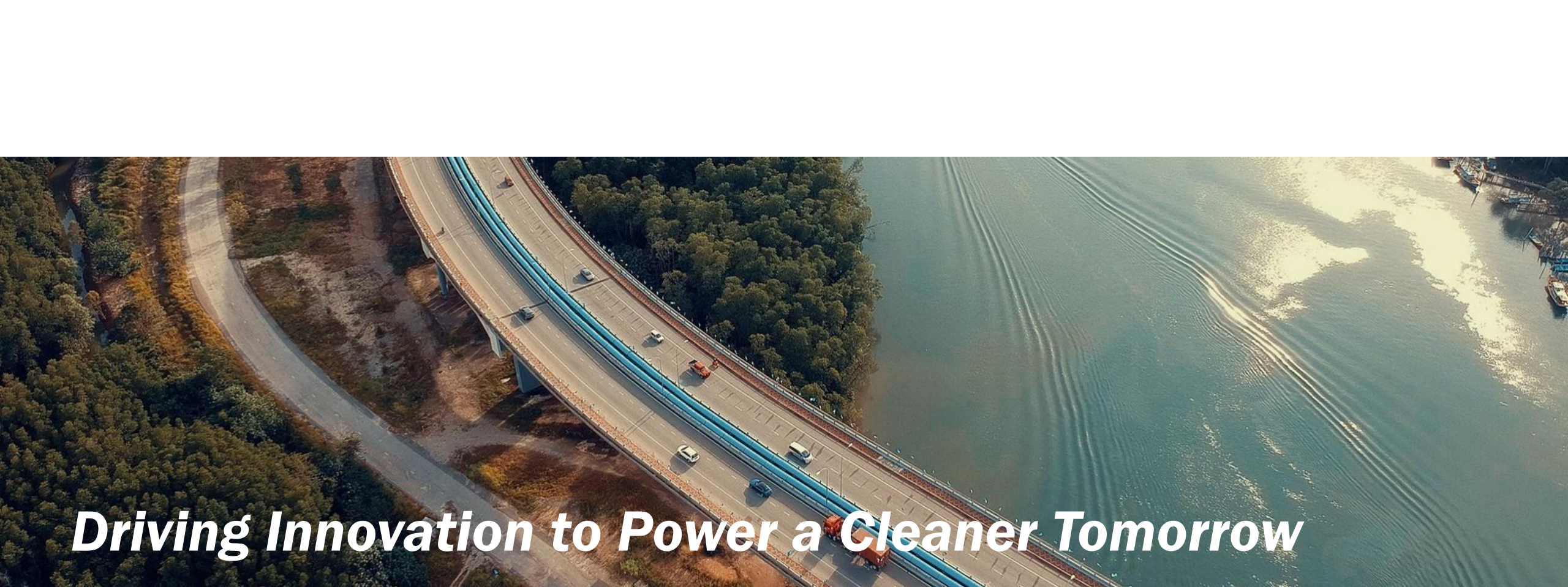




Driving Innovation to Power a Cleaner Tomorrow

Investor Presentation
September 17th, 2021



Westport Fuel Systems

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This presentation contains forward-looking statements, including statements regarding revenue and cash usage expectations, future strategic initiatives and future growth, future of our development programs (including those relating to HPDI and Hydrogen), the impact of COVID-19 and ongoing semiconductor shortages on our business, the demand for our products, the future success of our business and technology strategies, intentions of partners and potential customers, the performance and competitiveness of Westport Fuel Systems' products and expansion of product coverage, future market opportunities, speed of adoption of natural gas for transportation and terms and timing of future agreements as well as Westport Fuel Systems management's response to any of the aforementioned factors. These statements are neither promises nor guarantees, but involve known and unknown risks and uncertainties and are based on both the views of management and assumptions that may cause our actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activities, performance or achievements expressed in or implied by these forward looking statements. These risks, uncertainties and assumptions include those related to our revenue growth, operating results, industry and products, the general economy, conditions of and access to the capital and debt markets, access to required semiconductors, solvency, governmental policies and regulation, technology innovations, fluctuations in foreign exchange rates, operating expenses, continued reduction in expenses, ability to successfully commercialize new products, the performance of our joint ventures, the availability and price of natural gas, global government stimulus packages and new environmental regulations, the acceptance of and shift to natural gas vehicles, the relaxation or waiver of fuel emission standards, the inability of fleets to access capital or government funding to purchase natural gas vehicles, the development of competing technologies, our ability to adequately develop and deploy our technology, the actions and determinations of our joint venture and development partners, the effects and duration of COVID-19 and the ongoing semiconductor shortage as well as other risk factors and assumptions that may affect our actual results, performance or achievements or financial position discussed in our most recent Annual Information Form and other filings with securities regulators. Readers should not place undue reliance on any such forward-looking statements, which speak only as of the date they were made. We disclaim any obligation to publicly update or revise such statements to reflect any change in our expectations or in events, conditions or circumstances on which any such statements may be based, or that may affect the likelihood that actual results will differ from those set forth in these forward looking statements except as required by National Instrument 51-102. The contents of any website, RSS feed or twitter account referenced in this press release are not incorporated by reference herein..

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Driving Innovation to Power a Cleaner Tomorrow

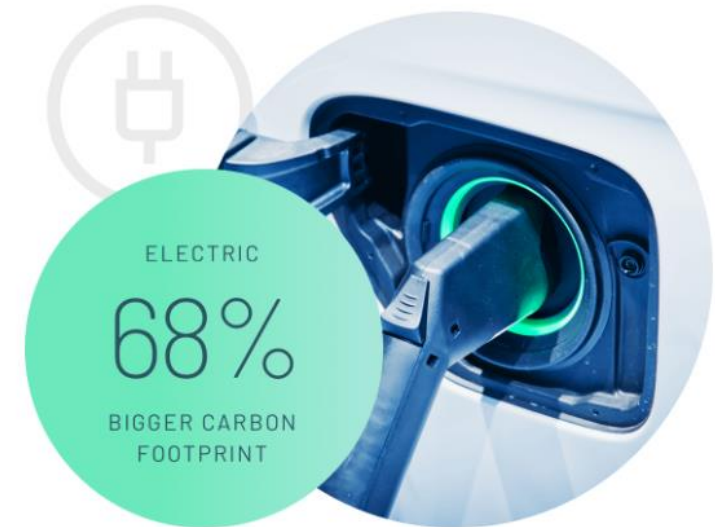
Affordability is key

- Our products are available NOW, affordable NOW and reducing greenhouse gas emissions NOW

Our business is growing quickly:

- Europe represents ~70% of sales
- Opportunities in China, India, Africa, and N. America

Life-cycle emissions: BEV vs piston-engine car



Source: <https://ngvamerica.org/environment/>

Our customers aren't waiting for technological breakthroughs to reduce carbon emissions.

NGVs deliver the most cost-effective NOx emissions reductions



Source: <https://ngvamerica.org/environment/>

NGVs supported by high profile fleet operators



Source: <https://ngvamerica.org>

Westport Fuel Systems at a Glance



Tier 1

Automotive Supplier



Manufacturing

7 Global Locations



Renewable

Alternative Fuels



70

Countries (Sales)



>100

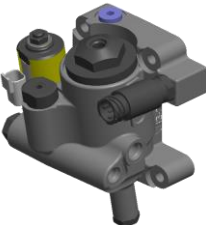
Global Distributors



>1,400

Patents &
Applications

We Design, Engineer and Manufacture Fuel Systems and Components

Fuel Tank Systems	Valves	Regulators	Injectors	Electronics
 Type 1 CNG Tank System  LPG Tank System  LPG Level Sensor  HPDI LNG Pump  HPDI LNG Tank Module	 CNG Tank Valves  CNG Fill Valves  Solenoid Cylinder Valves  Integrated Tank Valve Regulator  H2 Tank Valves	 CNG Pressure Regulators  LPG Pressure Reducers  HPDI Gas Conditioning Module  H2 Pressure Control Modules	 Natural Gas Injectors  Injector Rails  HPDI Injector	 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 CO₂
 - 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)

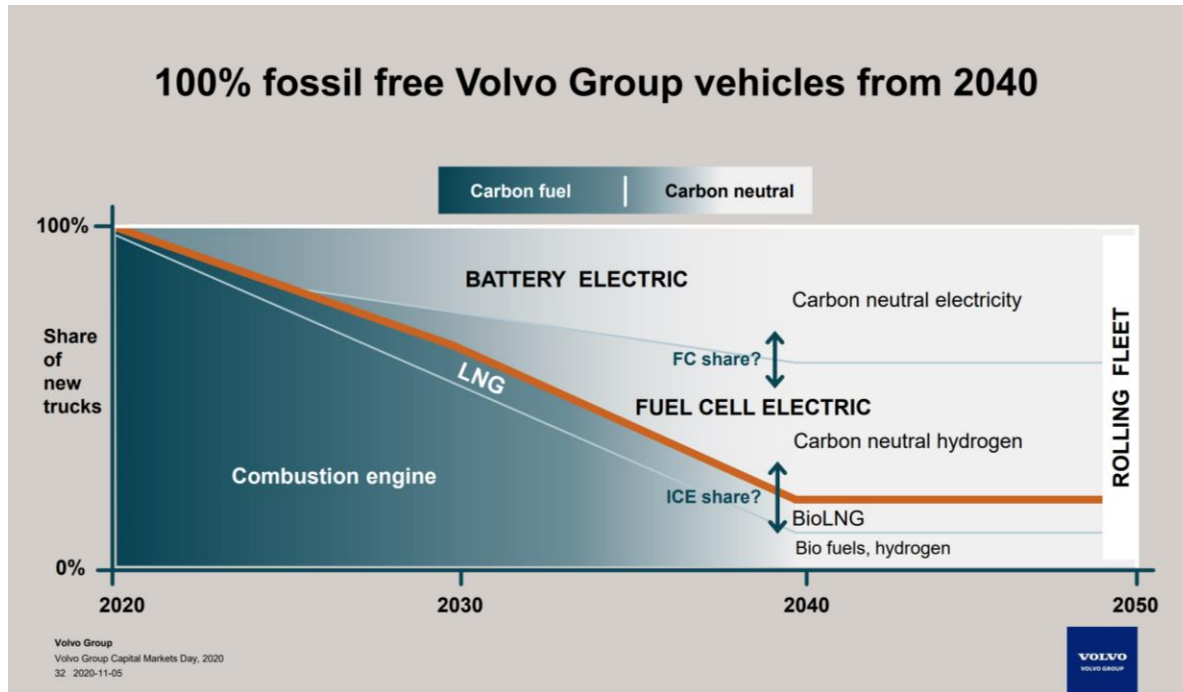
HPDI 2.0™ – Commercially Available and Viable Now

- Total cost of ownership advantages driving sales growth
 - Fuel cost savings of 30-50%
- Same torque and efficiency as diesel engine with reduced CO₂ 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	<u>Baseline</u>	<u>Lower</u>	<u>Higher</u>	<u>Higher</u>

OEM Perspectives on the Energy Transition in Transportation

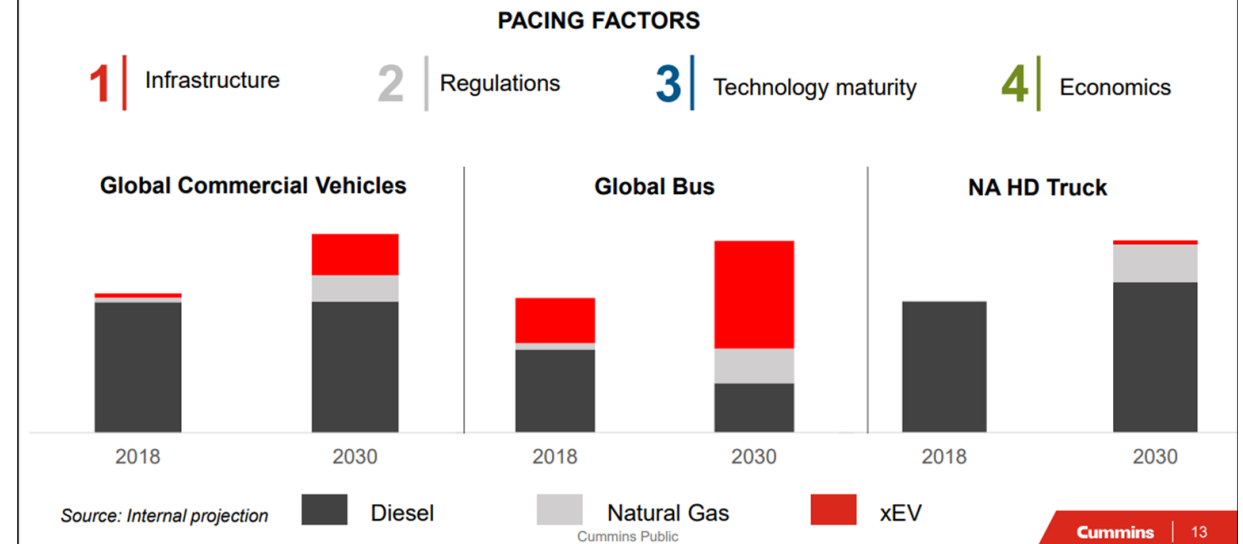
Volvo Trucks



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

Cummins

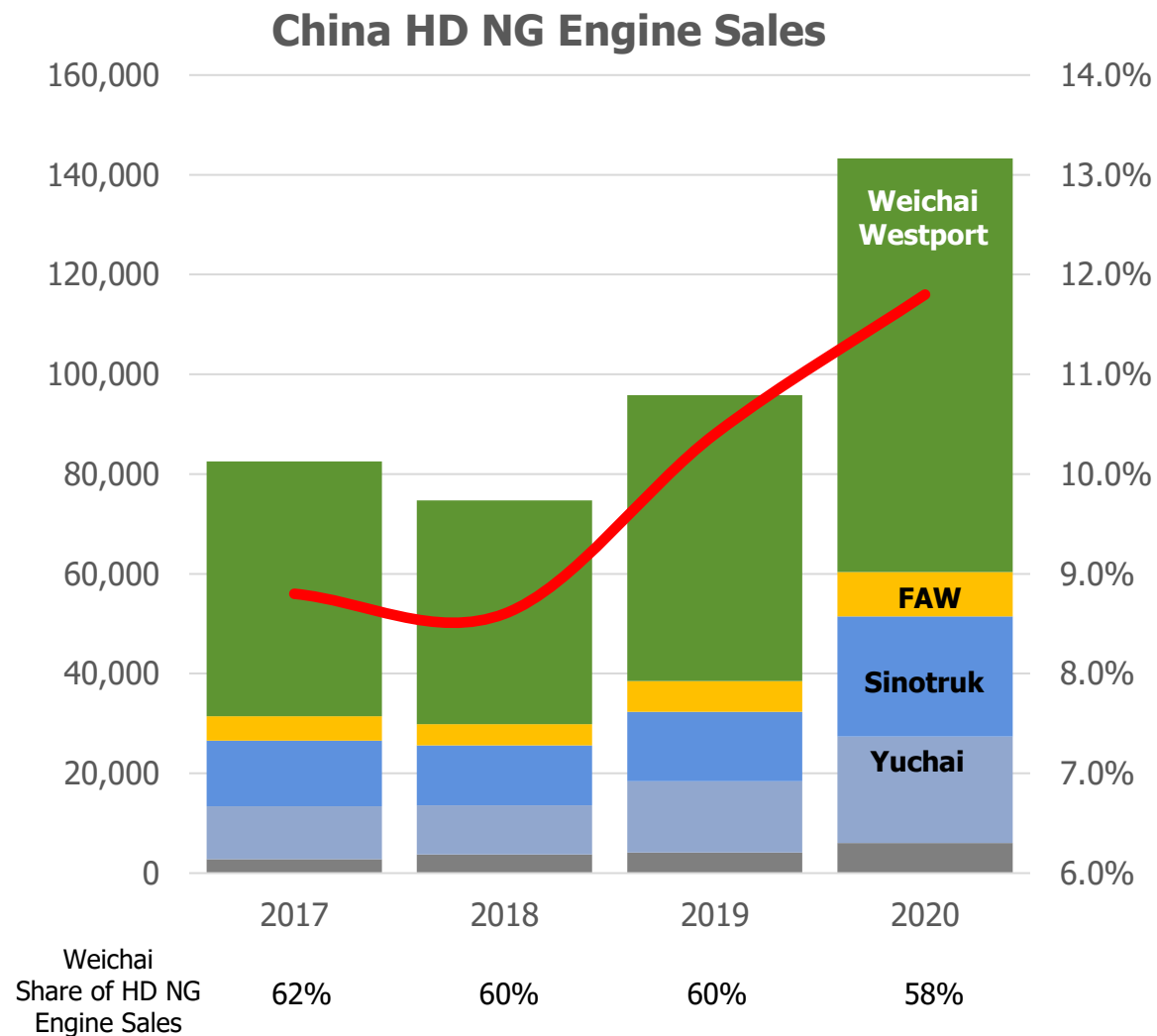
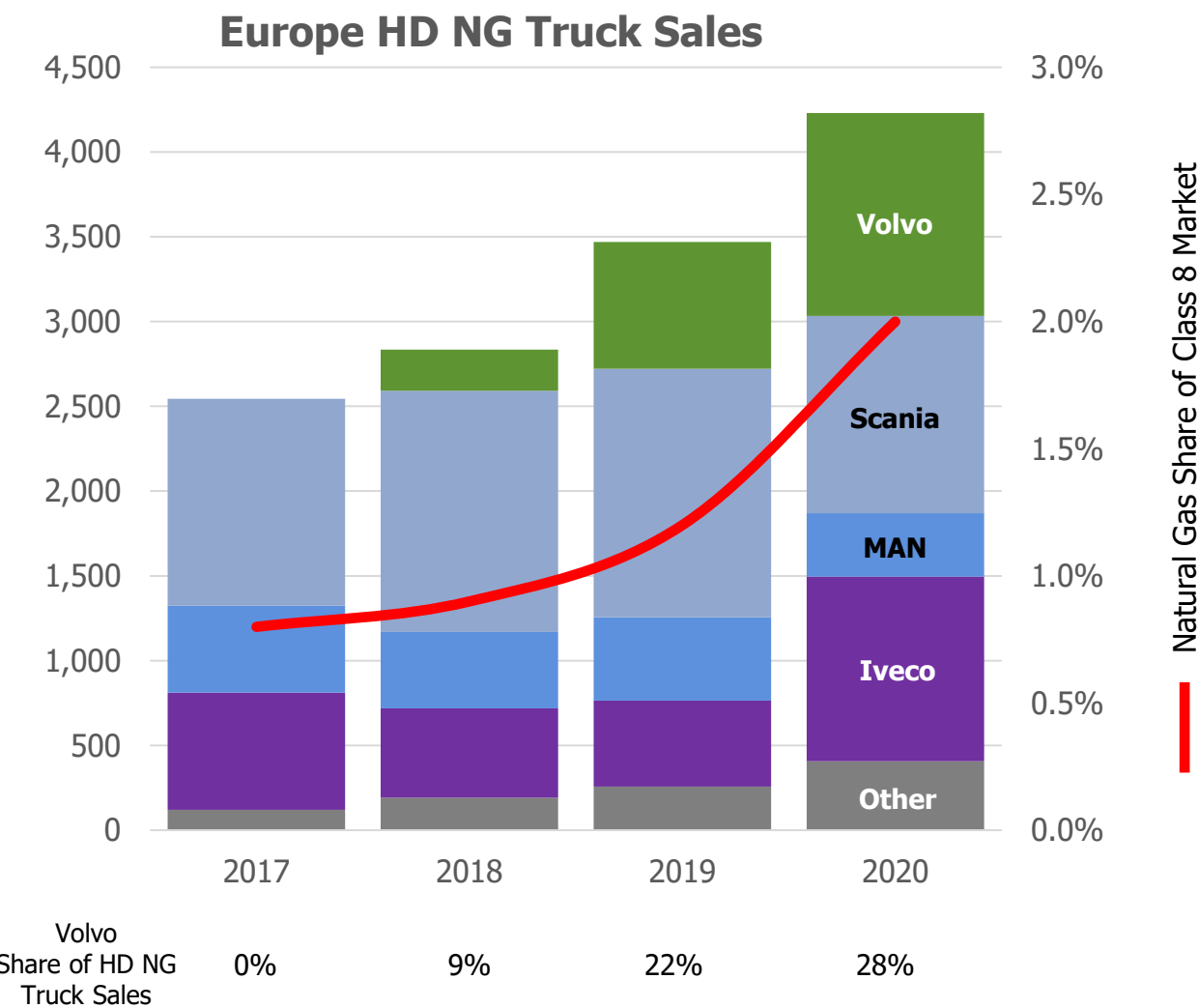
Slow and varied technology transition



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

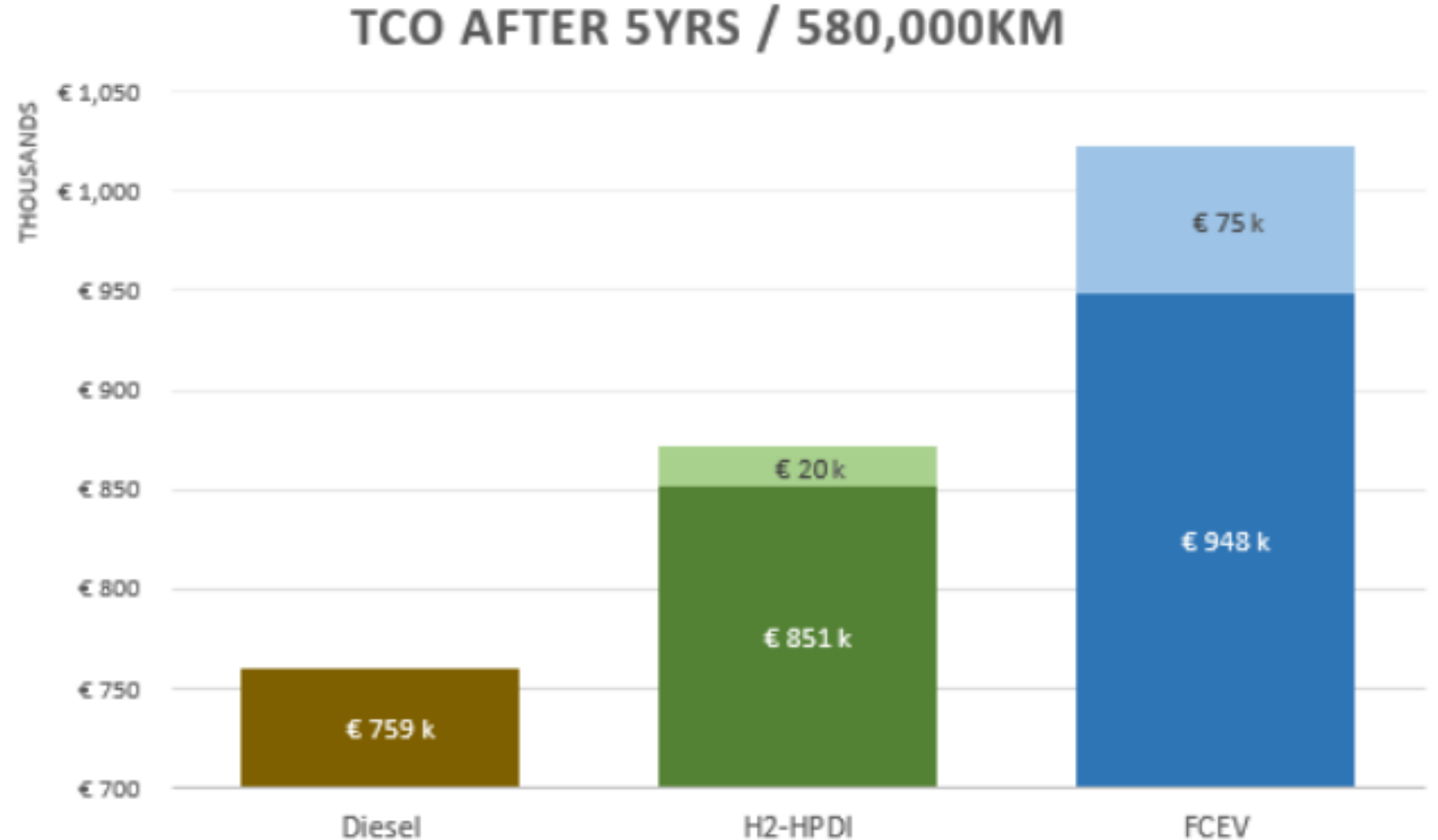
Heavy Duty Natural Gas Market – Europe & China

Source: Power Systems Research, ACEA, WFS analysis



Hydrogen HPDI – The Path To Zero Carbon

- H2-HPDI offers compelling TCO for high load applications
- Growing interest in H2-HPDI from OEMs
- H2-HPDI offers a pathway to green hydrogen via natural gas
- Scania development project underway
- Additional development underway with Tupy and AVL



Source: AVL/Westport
TCO study, 2021

Financial Highlights – Second Quarter 2021

Consolidated Financial Data

GAAP (\$ millions, except per share)	2Q21A	1Q21A	2Q20A	O/(U)
Revenues	\$ 79.0	\$ 76.4	\$ 36.0	\$ 43.0
Gross Margin ⁽¹⁾	15.7	13.0	12.2	3.5
Gross Margin % ⁽¹⁾	20%	17%	34%	
Income (loss) from Continuing Operations	(3.7)	(8.2)	(1.7)	(2.0)
Equity Income - CWI and Other	8.1	6.6	4.1	4.0
Net Income (loss)	17.2	(3.1)	3.0	14.2
Net Income per Share	0.11	(0.02)	0.02	0.09
Operating Cash Flow	(8.7)	(2.6)	(9.1)	0.4
Cash and Cash Equivalents	160.7	59.7	28.9	131.8

Non-GAAP (\$ millions)	2Q21A	1Q21A	2Q20A	O/(U)
EBITDA	\$ 13.9	\$ 1.9	\$ 9.2	\$ 4.7
Adjusted EBITDA	6.2	2.7	6.2	0.0
Adjusted Operating Cash Flow	(2.3)	5.3	(5.7)	3.4

Note 1: 2Q20A gross margin includes a one-time \$7.7 insurance recovery related to the \$10m Pressure Relief Device field service campaign recorded in 1Q20. Excluding the insurance recovery, the gross margin % would have been 13%.

Commentary

- Revenues higher 119% YoY driven by the ramp up of HPDI product sales and the continued recovery of sales volumes in our light-duty OEM and Independent After Market businesses
- Gross margin increased YoY mainly due to higher sales volumes despite headwinds from the ongoing semiconductor shortages and supply chain issues
- Gross margin percentage improved due to:
 - Recovery in higher margin aftermarket sales volumes
 - Higher YoY sales volumes to initial HPDI launch partner and higher margin development work
- CWI income increased by \$4.0m primarily due to recovery in sales volumes from impact of COVID-19 and \$1.0m tax recovery
- Net income also benefited from some extraordinary items:
 - Bargain purchase gain of \$5.9m on acquisition of Stako
 - A \$8.9m tax recovery related to an Italian Government COVID-19 tax relief program
- Adjusted EBITDA in 2Q20 included the one-time \$7.7m insurance recovery. Excluding that, adjusted EBITDA increased by \$7.7m

Business Segments – Operational Performance

OEM

(\$ millions except Gross Margin %)	2Q21A	1Q21A	2Q20A	O/(U)
Revenues	\$ 47.4	\$ 42.7	\$ 19.1	\$ 28.3
Gross Margin ⁽¹⁾	7.2	4.9	9.2	(2.0)
Gross Margin % ⁽¹⁾	15%	11%	48%	
Operating Loss	(3.4)	(6.5)	1.1	(4.5)
Depreciation	2.0	2.1	2.1	(0.1)

Note 1: 2Q20A gross margin includes a one-time \$7.7 insurance recovery related to the \$10m Pressure Relief Device field service campaign recorded in 1Q20. Excluding the insurance recovery, the gross margin % would have been 8%.

Independent After Market

(\$ millions except Gross Margin %)	2Q21A	1Q21A	2Q20A	O/(U)
Revenues	\$ 31.6	\$ 33.7	\$ 16.9	\$ 14.7
Gross Margin	8.5	8.1	3.0	5.5
Gross Margin %	27%	24%	18%	
Operating Income	1.1	1.6	(1.2)	2.3
Depreciation	1.6	1.3	1.2	0.4

Commentary

- Revenue increased YoY by 148% driven by:
 - Higher HPDI product sales to initial OEM launch partner despite challenges of semiconductor shortage on production
 - Sales volumes of LD OEM, DOEM and Electronics businesses recovering to pre-COVID-19 levels
- Excluding one-time \$7.7m insurance recovery in 2Q20, gross margin increased by \$5.7m due to higher sales volumes

Commentary

- Revenue increased by 87% YoY driven by general economic recovery from COVID-19
- Gross margin was impacted by sales mix to lower margin emerging markets and the challenging recovery in Western Europe
- Continued improvement expected in after market revenues in 2H21, but temper expectations due to the ongoing global shortage of semiconductors which could impact the IAM business

Improved liquidity to fund our growth

Cash & Liquidity	2Q21	4Q20	2Q20
Cash balance	\$161	\$64	\$29
HSBC AR Facility	\$14	\$6	\$0
Total Liquidity	\$175	\$70	\$29

Liabilities	2Q21	4Q20	2Q20
Convertible debt	\$2	\$4	\$17
EDC term loan + Bridge loan	\$18	\$20	\$13
HSBC AR Facility	\$6	\$18	\$4
UniCredit Loans	\$32	\$31	\$16
Deutsche Bank	\$8	\$8	n/a
Other Banks	\$3	\$4	\$5
Total Debt	\$69	\$85	\$55
Cartesian Royalty Payable	\$10	\$16	\$14
Total Liabilities	\$79	\$101	\$69

Marketed Equity Offering:

- Successfully raised \$115m with an oversubscription on 8 June 2021
- 20,930,000 common shares issued, including 2,730,000 over-allotment, at \$5.50 per common share
- Main use of proceeds:
 - CapEx to expand production capacity and research and development for its HPDI technology
 - Acquire bolt-on businesses with complementary capabilities or technologies to existing businesses
 - Further strengthen the balance sheet

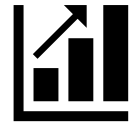
Debt Financing:

- Refinanced new €7.5m loan with UniCredit in 2Q21 under the Decreto Liquidità program maturing 31 March 2027.
- EDC Term Loan and COVID-19 Bridge Loan
 - Negotiations underway to refinance these loans into a long-term credit facility to support funding of HPDI technology commercialization and R&D
 - Waivers received from EDC to defer \$2m principal payment on Term Loan due 15 June 2021 and extend \$6m principal repayment of COVID-19 Bridge Loan to 15 September 2021

Mid-Decade Financial Goals ⁽¹⁾

Additional Vectors for Sales Growth:

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



Sales Growth – \$1 Billion Annual Revenue



Margin Expansion – Gross Margin > 20%



Sustainable Profit – EBIT Margin 10% ⁽²⁾

(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 Oraziotti
Chief Financial Officer



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



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.

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.”



Image: Volvo Trucks

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 4x2 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.



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 CO₂ 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."

Sean Clifton, ASDA^[15]

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/>)
- [5] Refuelling milestone for Volvo FM LNG truck: March 28, 2018 (<https://airqualitynews.com/2018/03/28/refuelling-landmark-for-volvo-fm-lng-truck/>)
- [6] Volvo Trucks to test LNG trucks for possible South African debut: Nov 5, 2020 (<https://www.engineeringnews.co.za/article/volvo-trucks-to-test-lng-trucks-for-possible-south-african-debut-2020-11-05>)
- [7] Refuelling milestone for Volvo FM LNG truck: March 28, 2018 (<https://airqualitynews.com/2018/03/28/refuelling-landmark-for-volvo-fm-lng-truck/>)
- [8] Armstrong Logistics takes delivery of five LNG-powered Volvo FHs: Feb 11, 2021 (<https://www.commercialmotor.com/news/product/armstrong-logistics-takes-delivery-five-lng-powered-volvo-fhs>)
- [9] Asda and Culina in major new LNG truck deals with Volvo: Dec 10, 2020 (<https://motortransport.co.uk/blog/2020/12/10/asda-and-culina-in-major-new-truck-deals-with-volvo/>)
- [10] Reed Boardall installs new bio-LNG refuelling station at its Boroughbridge base: Jan 28, 2021 (<https://www.fleetpoint.org/fuel/liquefied-natural-gas-lng/reed-boardall-installs-new-bio-lng-refuelling-station-at-its-boroughbridge-base/%20>)
- [11] Limpens Buys Volvo FH LNG trucks for Sustainable Operations: May 18, 2019 (<https://www.ngvglobal.com/blog/limpens-buys-volvo-fh-lng-trucks-for-sustainable-operations-0518>)
- [12] Volvo Trucks reports increased interest in LNG and bio-LNG: Sep 23, 2020 (<https://www.bioenergy-news.com/news/volvo-trucks-reports-increased-interest-in-lng-and-bio-lng/>)
- [13] Dutch logistics firm launches LNG-powered truck fleet: April 29, 2021 (<https://lngprime.com/europe/dutch-logistics-firm-launches-lng-powered-truck-fleet/18595/>)
- [14] Posti switches to use of biogas in heavy-duty transport in Finland: October 27, 2020 (<https://www.gnvmagazine.com/en/posti-switches-to-use-of-biogas-in-heavy-duty-transport-in-finland/>)
- [15] ASDA welcomes 202 biogas-fuelled trucks to its fleets ([ASDA welcomes 202 biogas-fuelled trucks to its fleet | Bioenergy Insight Magazine \(bioenergy-news.com\)](https://www.bioenergy-news.com/news/asda-welcomes-202-biogas-fuelled-trucks-to-its-fleets)).