

Anti-Greenwashing Policy

Introduction

WESTPORTS (hereinafter referred to as “the Group” or “We”) is committed to upholding authentic sustainability practices and reporting across all our mediums and manner of engagement with internal and external stakeholders, especially in the sustainability report, assurance and auditing processes, Greenhouse Gas (“GHG”) verification, Environment, Sustainability and Governance (“ESG”) rating agencies and members of the financial community, such as shareholders, investors, credit/debt/equity/ESG analysts.

We recognise the detrimental impact of greenwashing on efforts towards a more sustainable environment and the overall credibility of sustainability initiatives. The Group has adopted a stringent policy against communicating information, facilitating, or tacitly endorsing what it knows to be greenwashing. This policy also underscores our commitment to expand and eventually inform our immediate upstream and downstream supply chain stakeholders of the imperative of authentic and transparent sustainability practices and avoiding greenwashing tendencies.

Definition

- Greenwashing is the process of knowingly and/or intentionally conveying a false impression or misleading information about behaviour, action plans or activities that contribute towards making people believe that the information conveyed formulates an understanding that the company is doing more to protect the environment or contribute to mitigating adverse environmental impact than it actually is.
- Often, the statements or claims cannot be adequately substantiated, and the understanding or impressions formed are incorrect and diverge from credible or generally accepted science-based evidence or peer-reviewed new scholarly findings.

Purpose

- This policy intends to clarify the Group’s explicit stance against greenwashing, ensuring that its communication and information conveyed, whether written or verbal, do not contain greenwashing practices;

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- This policy aims to eliminate greenwashing through diligent practices, adequate verification which is reasonable, and assurance that sustainability claims related to our operations and reporting are grounded in known facts and information as much as possible, with the support of sufficient, credible or accepted, scientific evidence or new scholarly findings;
- The policy serves to guide our efforts towards achieving genuine sustainability outcomes that align with the most updated science-based understanding without relying on misleading assertions or exaggerated claims; and
- The policy also reflects the Group's core values of accountability and integrity. We seek to protect and perpetuate a culture of honesty, integrity and transparency in all sustainability-related endeavours and communication, contextually especially sustainability reporting and communication, contributing constructively to the broader sustainability agenda.

Scope

- This policy serves as a guide and applies to all directors, management and employees within the Group as they engage in various communication mediums with external stakeholders such as clients, suppliers/partners, regulatory bodies, the financial community and the local community. The policy should also govern and guide the same external stakeholders mentioned in their engagement with the Group, i.e. no greenwashing; and
- The policy also constrains and ensures the absence of greenwashing in our published materials, such as the Annual Report, Sustainability Report and corporate brochures, online publicly accessible information about the Group at our corporate website, written forms of communication with external stakeholders and oral communication.

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Principles underpinning the Anti-Greenwashing Policy

1. Statements must be correct and capable of substantiation

- The Group must ensure that the statements and information provided are known to be factually correct. This includes not stating or implying features or qualitative assessments that are known to be not true, overstating or exaggerating sustainability positive impact and ensuring that the information conveyed only formulates an impression that sufficiently and accurately portrays the sustainability features of Westports as it is, avoiding using pretentious, contradictory or grandiose information.
- The Group should always be prepared to support the information provided or statements made with reliable and credible evidence when requested. Westports would also regularly review and update its sustainability statements, comments, or information conveyed to external parties as and when needed.

2. The information provided must be clear and understandable

- The sustainability-related information and statements must be transparent and straightforward, using terms generally understood by the intended audience. Any technical terms or uncommon jargon should be explained; the intended recipients or audience should easily understand the meaning, interpret and deduce the implications.
- The Group should also ensure it does not undermine factually correct information or perception with obscure, misleading or non-representative statements.
- When required and possible, the Group should validate the impression and understanding formed by the intended recipients to represent or accurately reflect the current state of affairs.

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3. Representative and eventually consider the entire lifecycle impact

- Sustainability-related information and claims should convey a representative state of affairs of the Group and not intentionally omit, mislead or hide critically important information that might influence the recipient's decision-making processes. If and when prudence is required, the Group should explicitly and prominently state applicable caveats and the limitations of information, data or metrics used in its statements or reporting.
- The Group should also present information, assessments and conjectures in a balanced way, not by highlighting only positive sustainability impacts while disguising or obscuring negative ones.
- Over time, the Group should also evolve its evaluation of applicable sustainability projects and their impact and assessments from the perspective of the entire lifecycle analysis. We will be explicit when statements or claims have incorporated lifecycle assessments or analysis.

4. Comply with regulatory requirements and continuous improvement

- We will endeavour to keep abreast of and eventually comply with relevant sustainability reporting frameworks, environmental legislation, standards and suitable or applicable best practices while avoiding succumbing to the pressure of greenwashing.
- We recognise that sustainability practices, standards and requirements are evolving and becoming more pervasive. Therefore, the Group is committed to continuous learning and improvement to incorporate these relevant external developments into the organisation and contribute towards the broader global sustainability agenda while being a constructive and positively contributing local community member.

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Review and Revision

This Anti-Greenwashing Policy shall be reviewed every two (2) years or as and when necessary, by the Sustainability Committee to ensure its effectiveness, relevance, and alignment with international standards and local laws. Westports will make the necessary to reflect evolving best practices and regulations.

The Board of Directors approved this policy on 29 January 2026.