

Winning the Right Way

Polaris Supplier Code of Business Conduct and Ethics

At Polaris, we have built a culture centered around integrity and compliance.

We conduct business honestly, openly, and transparently with our customers, our employees, and, of course, you – our supplier, service provider, consultant, agent, vendor, or other third-party entity (“**Supplier**”). We have worked hard to build a reputation of integrity. Our supply chain is a vital part of this success. When conducting business with us or on our behalf, we expect you to work honestly and ethically, and to make sure your employees and suppliers do the same.

This Supplier Code of Business Conduct and Ethics (“**Code**”) sets forth our expectations regarding ethical business practices and how you conduct your business.

Compliance with Laws

You must conduct your business in full compliance with all applicable national, federal, state, local and foreign laws, regulations, guidelines and your corporate code of conduct as well as this Code. If you find that more than one law or regulation applies, have your legal team contact Polaris’s legal team for guidance. Also, use good judgment and engage us whenever you’re unsure about the right thing to do.

Your adherence to each of the areas outlined below in this Code includes your compliance with all applicable laws and regulations relating to that subject area.

Supply Chain Compliance; Audit and Enforcement

We expect Suppliers to adhere to this Code and to ensure these commitments are met within their supply chain. Polaris reserves the right to visit (and/or to have third party monitors visit) a Supplier’s facilities, with or without notice, to evaluate or audit compliance with this Code. From time to time, Polaris or a designated third party may request, and Suppliers shall provide, documentation and access to records to demonstrate compliance with this Code.

Violations of this Code will result in a review of our business relationship and may result in the termination of our business relationship consistent with our contractual rights and applicable law.

Labor and Human Rights

Protecting Human Rights

We are committed to respecting human rights, and we will not tolerate the abuse of human rights in our operations or in our supply chain.

No Child Labor

Polaris prohibits the use of child labor. Suppliers must comply with applicable child labor laws and employ only workers who meet the applicable minimum legal age requirement in the locations where such workers are employed. In the absence of local laws, Suppliers shall not employ children under the age of 15. Suppliers shall not employ workers who are less than 18 years old to perform work that is hazardous.

No Forced Labor

Polaris prohibits all forms of forced or involuntary labor. Suppliers shall not use forced or involuntary labor.

Compensation and Working Hours

Suppliers are expected to comply with all applicable wage and hour labor laws and regulations governing employee compensation and working hours.

Respect in the Workplace

Anti-Discrimination and Equal Opportunity

We believe that together, we can continue to build respectful and inclusive workplaces. Polaris expects Suppliers to embrace employees of all backgrounds because a range of experiences leads to better business outcomes.

Suppliers are expected to comply with all applicable local laws and international standards concerning non-discrimination. Suppliers must not discriminate in the workplace including in the context of hiring, compensation, access to training, discipline, promotion, or termination. Suppliers must honor the cultural and other differences of others and never allow workplace decision-making to be affected by characteristics such as race, ethnicity, color, religion, sex, sexual orientation, gender identity, national origin, age, disability, veteran status, marital status, status with regard to public assistance, or any other characteristic protected by law.

Additionally, Suppliers' employees should be professional at all times and conduct business in a way that reflects positively on Polaris and your own organization. Suppliers may have affirmative action obligations based on their relationship with Polaris or otherwise.

Anti-Harassment

At Polaris, we believe every individual has a right to work free from harassment, including sexual harassment, bullying, and abusive conduct. Suppliers must implement policies and procedures to prevent workplace harassment. Such policies must cover harassment in its various forms—verbal, physical, or visual—all of which are prohibited by Polaris, and include harassment perpetrated by employees, customers, contractors, and other suppliers.

Suppliers should share our commitment to maintaining a respectful workplace by encouraging employees to interact in positive and productive ways. Suppliers' anti-harassment policies must include a channel to allow workers to speak up anonymously about any concerns.

Safe Working Environment

Occupational Safety

Polaris is committed to the safety and health of workers in our supply chain. As our Supplier, we expect you to comply with all applicable laws and regulations and international standards relating to health and safety and to provide a safe working environment that supports accident prevention and minimizes exposure to health risks for both workers and visitors. Suppliers are responsible for safely managing worker exposure to workplace hazards and hazardous materials, including through provision of appropriate personal protective equipment.

Occupational Injury and Wellness

Suppliers shall have systems to track, report and address occupational injuries and illnesses. These systems shall comply with all applicable laws and regulations and shall include (a) encouraging reporting by workers, (b) classifying and recording cases of injury and illness, (c) investigating reported cases, and (d) implementing prompt corrective actions.

Emergency Preparedness

Suppliers shall have emergency preparedness plans for their facilities that address evacuation procedures, reporting and notification, hazard detection and suppression equipment, and training and drills for employees. Such plans must be communicated to workers in languages that they understand. Suppliers must maintain accessible evacuation facilities.

Safe and Sanitary Housing and Food

If Suppliers provide dormitories or other housing for employees, such housing shall be clean and safe, comply with all fire, housing and safety codes, and provide sufficient heating and cooling, personal space and freedom to exit and enter at the discretion of the inhabitant. Any on-site food storage, preparation and serving facilities shall be sanitary and comply with all applicable laws and regulations. All workers must also have access to clean toilet facilities and potable water.

Business Integrity and Compliance

Keeping Accurate Records and Financial Reporting

As our Supplier, you are required to create and maintain records that fully and accurately represent the transaction or event that is being documented in compliance with generally accepted accounting principles. You must not make false, inaccurate or intentionally misleading entries in accounting books, records or communications with external or internal auditors related to Polaris. And documents must be retained in accordance with retention requirements required by law. Regulators, investors, and others rely on the accuracy of books and records. Accurate and complete information is essential so that we can make informed business decisions. We expect you to help us maintain financial integrity by recording transactions honestly and accurately and speaking up about any suspicious activity related to any transaction related to our business (such as fraud, bribery and kickbacks).

Protecting Confidential Company and Personal Information

Suppliers are expected to respect the confidentiality rights and intellectual property rights of Polaris and of others by taking reasonable measures to protect the confidential information of Polaris and other third parties which is entrusted to you through our relationship from unpermitted disclosure and by refraining from intentionally or knowingly infringing on the intellectual property rights of Polaris or of other third parties. Disclosure of confidential information is only permitted in accordance with your agreements with us and, in such cases where disclosure is permitted, such disclosure is only permitted to parties who need to know the information and have an obligation to maintain the confidential nature of the disclosed information.

Also, employees, customers, business partners, and others trust Polaris to handle their personal information (i.e., information that relates to an identified or identifiable individual) with care, so we expect Suppliers to follow applicable data protection laws with respect to any personal information you handle in connection with providing goods or services to us and to use and share that information only as needed for legitimate business purposes in accordance with your contracts with us.

Suppliers are also expected to implement reasonable and appropriate security measures to protect Polaris' proprietary, confidential, and personal information from unauthorized access or disclosure, and maintain the integrity of Supplier's operations that impact Polaris' operations.

Protecting Free and Fair Competition

We believe in a competitive marketplace and are committed to obeying both the letter and spirit of antitrust and competition laws everywhere we do business. We also only work with those who never look to gain competitive advantages through unethical or illegal business practices and follow all antitrust and competition laws. Never agree, or appear to agree, with competitors or others to restrict trade or limit production. Do not discuss pricing, bidding, or production costs with your competitors.

Avoiding Conflicts of Interest

We're committed to making business decisions that are objective and impartial; and we expect no less from our Suppliers. This means you must avoid any situation or relationship that creates – or appears to create – a potential conflict between your own interests and the interests of our Company. Such conflicts could arise out of outside employment, personal relationships, financial interests, board memberships, or business ventures. If you become aware of a potential conflict of interest in the course of performing work on our behalf, disclose it to us immediately and seek guidance to determine the appropriate course of action.

Conducting International Business; Trade Compliance

We are committed to complying with all laws that govern trade across borders. This includes laws that regulate imports and exports, require that financial transactions are not being used for the payment of bribes, corruption, or money laundering, and prohibit companies from cooperating with unsanctioned boycotts. Know, understand, and follow the requirements that apply to your products, services, and technologies with regard to trade and conducting international business.

Avoiding Bribery and Corruption

Bribery and kickbacks are illegal and subject to criminal penalties in many countries, including the United States. Providing bribes, kickbacks, or other improper benefits to government officials, customers, Polaris employees, or agents acting on Polaris' behalf, are strictly prohibited. This prohibition applies even if such activity may not violate local law.

Facilitation payments are unofficial payments of small amounts to public officials to expedite the performance of routine, non-discretionary and ministerial government actions other than standard service fees paid in accordance with a set fee schedule. Facilitation payments are not permitted without prior written consent from Polaris, which will only be provided after verifying that such payments are permitted by applicable laws; provided, however, that such payments are not prohibited where necessary to avoid a serious risk to health, safety or liberty of a person or a member of such person's family and such payments are reported to the person's supervisor at the Supplier, the Polaris business contact and to Polaris' Global Head for Ethics & Compliance as soon as possible under the circumstances.

Government Interactions

Special legal and contracting rules apply to our dealings with governments. These include: bidding or procurement requirements; stringent restrictions on gifts, travel, and entertainment; special billing and accounting rules; and restrictions on subcontractors or agents. As our Supplier, be sure to comply with these standards and understand the potential consequences for failing to comply, including sanctions.

Gifts and Entertainment

Polaris wants to avoid even the appearance of making business decisions based on improper factors. In accordance with this policy, employees may not accept, directly or indirectly, gifts, gratuities, entertainment, or any other favors from anyone who is doing business with Polaris or who wishes to do business with Polaris. In unique or special circumstances, a favor or gift may be accepted if it is infrequent, of nominal value and is normal and customary given the business circumstances. Suppliers need to be aware that Polaris employees may never accept cash or cash equivalent from a Supplier.

Insider Trading

In the course of your work, you may become aware of "material nonpublic information" about Polaris or other publicly traded companies. Using this information for personal gain or sharing it is not only unethical, but also it is illegal, and we may report such conduct to regulators.

Representing the Company

You must notify your Polaris contact and obtain appropriate and express prior written approval before making communications (e.g., posting on social media, participating in podcasts, giving speeches, publishing white papers or case studies) that reference your engagement with Polaris, Polaris's operations, or the Polaris brands. You may not list Polaris or any Polaris brands on any webpages or customer lists without such approval. Any use of Polaris logos or marks must be specifically approved and accompanied by a trademark license; no use shall be permitted which is not in accordance with our Brand Guidelines. Communications with or on behalf of Polaris (including electronic and via social media) must be appropriate for the intended audience; not contain any offensive or harassing language; and not contain any language or information that violates any laws, rules or regulations.

If a Supplier, or any of its second-tier suppliers, acts in a way that disparages or causes reputational harm to Polaris or to Polaris' brands, Polaris reserves the right to terminate any agreement with the Supplier.

The Tracks We Make Together

Designing Safe Vehicles

Safety and quality are paramount at Polaris. We are committed to designing and building safe, innovative, and high-quality vehicles that help people find possibilities in work and play outdoors. Everyone at Polaris has a personal responsibility for vehicle safety and we expect nothing less from our Suppliers. Maintain the highest standards and always put the safety of customers first – without exception.

Being Good Stewards of the Environment

Polaris respects the environment and conducts its operations in compliance with applicable laws and regulations. Suppliers are expected to conduct their operations in a way that respects and protects the environment. Suppliers are expected to work with Polaris to ensure compliance with applicable environmental laws and regulations concerning substances and materials used in Polaris's products. Suppliers are expected to comply with all applicable environmental laws and regulations in the countries in which they operate.

The Polaris Environmental Policy can be found here: [Polaris Environmental Policy](#)

Conflict Minerals

Polaris strives to have a conflict-free supply chain and is committed to working with its Suppliers to increase transparency regarding the origin of minerals contained in its products. Polaris requires its Suppliers to undertake reasonable due diligence with their suppliers to identify whether any of the products supplied to Polaris contain 3TGs (Tungsten, Tantalum, Tin and Gold) sourced from the Democratic Republic of the Congo and, if so, whether the mines and smelters identified are certified as "conflict free" by an independent third party.

Polaris is also committed to complying with the conflict mineral requirements under the Dodd Frank Act and all the related rules and regulations issued by the Securities and Exchange Commission.

The Polaris Conflict Minerals Policy can be found here: [Conflict Minerals Policy](#)

Sharing Concerns

Everyone must do their part to maintain high standards of ethics and integrity. If you believe that a violation of the law or this Code has occurred, you have an obligation to speak up. You can report concerns to your Polaris contact or through the [Polaris Business Ethics Hotline](#) via one of the following numbers:

- In the United States or Canada, call 888-219-3550
- Outside the United States or Canada, dial your [local access number](#)

When you speak up, know that you can do so without fear. We prohibit all forms of retaliation against anyone who comes forward in good faith, and we will make every reasonable attempt to ensure that concerns are addressed appropriately.