



Modern Slavery Act 2015

Modern Slavery and Human Trafficking Statement

Financial year

1. This slavery and human trafficking statement ("Statement") relates to the Polaris Britain Ltd.'s financial year beginning 1 January 2024 and ending 31 December 2024.
2. This Statement sets out the steps that we have taken and will be taking to verify that business practices that compromise fundamental human rights, such as forced labour, trafficking in persons and child labour ("modern slavery") are not taking place in our own business or in our supply chains.

Introduction

3. We are committed to a programme of continuous improvement in our practices to combat modern slavery and human trafficking in our supply chains and in our business. It is our policy to conduct all business ethically and in accordance with the UK Government's Modern Slavery Strategy and as outlined in the UK Home Office Guidance "Transparency in Supply Chains: a Practical Guide" first published on 29 October 2015 (and updated 30 July 2025) as those documents are amended from time to time.
4. We are committed to acting ethically in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter slavery and human trafficking. We will uphold all laws relevant to countering slavery and human trafficking in all the jurisdictions in which we operate.
5. Polaris Britain Ltd. is by the UK Modern Slavery Act 2015 because:
 - (a) we are a body corporate;
 - (b) carrying on business or a part of its business in the UK;
 - (c) which supplies goods or services; and
 - (d) Polaris Britain Limited has a current annual turnover which is greater than the £36 million threshold required for section 54 of the Act to apply.

Organisation's structure, business, and supply chains

6. As the global leader in powersports, Polaris Inc. (NYSE: PII) pioneers product breakthroughs and enriching experiences and services that have invited people to discover the joy of being outdoors since our founding in 1954. Polaris' high-quality product line-up includes the Polaris RANGER®, RZR® and Polaris GENERAL™ side-by-side off-road vehicles; Sportsman® all-terrain off-road vehicles; military and commercial off-road vehicles; snowmobiles; Indian Motorcycle® mid-size and heavyweight motorcycles; Slingshot® moto-roadsters; Axam quadricycles; Goupil electric vehicles; and pontoon and deck boats, including industry-leading Bennington pontoons. Polaris enhances the riding experience with a robust portfolio of parts, garments, and accessories.

7. Polaris Inc., a Delaware corporation, was formed in 1994. The terms "Polaris," the "Company," "we," "us," and "our" as used herein refer to the business and operations of Polaris Inc., its subsidiaries and its predecessors, which began doing business in 1954.
8. The Polaris Group is headquartered in Medina, Minnesota, employs around 16,000 employees and serves 100+ countries. We are organized into three businesses:
 - (a) off Road, which includes our Off-Road Vehicles (ORV) and Snow business, which is inclusive of the respective Product Garments and Accessories (PG&A) revenue.
 - (b) on Road, which is inclusive of the respective Product Garments and Accessories (PG&A) revenue.
 - (c) marine, which is inclusive of the respective Product Garments and Accessories (PG&A) revenue.
9. Polaris Britain Ltd. is indirectly fully owned by Polaris Inc.
10. Polaris business activities include the importation, distribution, sales and marketing of Polaris vehicles and parts, garments and accessories, into the UK. Polaris Britain Ltd. doesn't manufacture any of the Polaris products in the UK.
11. Polaris Britain Ltd.'s main supplier is Polaris Sales Europe Sàrl and its subsidiaries which operate globally. In a small number of cases, Polaris Britain Ltd. purchases goods from other suppliers.
12. Other suppliers include IT contractors, HR providers and third party commercial real estate, cleaning, office supplies and office services required to support our business.
13. The risks of modern slavery in our operations and supply chain in the United Kingdom are low. Our suppliers and service providers located in the UK are in an overall low modern slavery geographic risk area.

Our policies on slavery and human trafficking

14. We have policies in place that mitigate the risk of modern slavery in our operations and supply chains.
15. Our employees are required to comply with the Polaris Code of Conduct (the "Code"), which is a global document issued by the Legal, Ethics and Compliance Department. The Code of Conduct informs staff that if they encounter a situation that might have ethical implications, it is important to alert someone immediately. This would include modern slavery violations which would implicate our Human Rights Policy. Under the Code, employees have multiple avenues to raise concerns, including: speaking with a manager or leader, contacting Human Resources, the Legal department, or the Global Head of Ethics & Compliance. Code violations may result in disciplinary action.
16. Specific contact details are provided within the Code for:
 - (a) Internal Audit – VP, Internal Audit;
 - (b) Human Resources
 - (c) Legal - General Counsel; and
 - (d) Ethics & Compliance - Global Head of Ethics & Compliance.
17. In addition, employees can:
 - (a) call the Polaris Business Ethics Hotline which is available 24 hours a day, 365 days a year. The Hotline is managed by an independent third-party provider (EthicsPoint) whose trained representatives will ask specific questions about the situation and submit a report to the compliance team for investigation. Each call is assigned a reference number so the employee can provide additional information or check on the status at any time; or

- (b) complete an Online Report by visiting our external, secure server managed by EthicsPoint. Employees can simply click on the "Reporting Violations" link on our company intranet or www.ethicspoint.com. Employees complete a form that enables the compliance team to investigate and take appropriate actions; or
 - (c) contact Polaris Human Resources
18. If an employee reports in good faith a potential breach of the law or Code and if they cooperate in a company investigation, they are expressly protected against retaliation, harassment, or discrimination. This is true whether the report is found to be correct or results in corrective action.
 19. All Polaris suppliers are expected to adhere to our Supplier Code of Conduct and Human Rights Policy. Suppliers are also expected to complete a compliance survey twice a year and sign off on their commitment to these policies.
 20. Respecting human rights in the workplace and across our global supply chain is important to Polaris. Our human rights policies require that Polaris and each supplier maintain a workplace free from harassment, discrimination, child labour, forced labour and any other forms of compulsory labour. It also requires safeguards against human trafficking anywhere within our operations and supply chain. The Policy outlines our expectation that we and our suppliers comply with all applicable labour, wage and hour laws, as well as all applicable health, safety and environmental laws and regulations to provide a safe and healthy work environment.
 21. committed to respecting the privacy and rights of employees and third parties, and we require our suppliers to do the same.
 22. We are not aware of any report either internally or to Ethicspoint during the Reporting Period relating to modern slavery. Additionally, we have not identified any instances of forced or child labour in our activities or supply chain and therefore have not taken any measures to remediate such forced or child labour or the loss of income that results from measures taken to eliminate the use of forced or child labour.

Assessing Effectiveness of Actions

23. Confirming that modern slavery practices are not taking place in our business and supply chains is and will always be a work in progress since we will regularly conduct due diligence exercises and risk assessments of our suppliers in relation to modern slavery prevention practices. Where such exercises and assessments suggest a risk of modern slavery, we will request the relevant supplier to investigate and redress where necessary, and to update us accordingly. Where a supplier fails to satisfactorily redress a risk area, we may decide to cease using the supplier

Supply Chain Management

24. Polaris remains focused on maintaining rigorous supply chain management processes. In 2024, Polaris implemented an updated supplier relationship management tool, JAGGAER. The platform centralizes supplier onboarding, supplier profile management, supplier risk management, sourcing event management and contract lifecycle management for much of our business.
25. In addition to our enhanced capabilities, the JAGGAER platform gives us access to new tools that enable strategic sourcing processes and provide increased compliance, transparency, and reduced operational costs.

Supplier Onboarding Process

29. When bringing on a new supplier, Polaris facilitates a thorough review of key metrics including manufacturing processes and finances during the onboarding process to check for any potential issues at the start of the relationship. In 2024, Polaris refined this audit process based on previous learnings to help further our continuous improvement efforts. Supplier Screening Process.

Supplier Screening Process

- 30. Polaris has built upon the compliance assessment we completed in 2023 around specific risk indicators, including due diligence reviews in partnership with Diligent (formerly Steele Compliance) to check our current known supplier list against third-party databases, screening for reputational and business risks. Polaris worked with Assent Compliance and Sayari to enhance our supplier screening and due diligence programs to uncover potential risks related to human trafficking, forced, and child labour.
- 31. Partnering with external insight and expertise, Polaris worked with Assent to conduct surveys of its entire supply base in 2024 to collect data on their understanding of and compliance with Environmental, Social, and Governance (ESG) measures and protocols. These surveys covered topics ranging from bribery and corruption, labour rights, business continuity, environmental policies and health and safety, and responses are followed up with as needed to gain additional information.

Due Diligence Processes for Modern Slavery Prevention

- 32. Within the coming financial years, Polaris will review our due diligence exercises that are conducted in the process of selecting suppliers to cover the question of modern slavery, in order to assess how suppliers manage the risk of modern slavery in their operations and supply chains.

Steps Taken to Assess and Manage Any Risks

- 33. Polaris regularly assess the risk of modern slavery in our business and supply chains, determine steps necessary to manage that risk, and implement remediation actions as needed.

Training

- 34. In 2024, Polaris required training for certain employees on how to identify and prevent business practices that can lead to forced labour in supply chains.
- 35. In furtherance of our commitment to compliance with laws that address modern slavery, we will work to continuously improve training for relevant employees.

Future action

- 36. In 2025, we will focus on making data-driven decisions to elevate our sourcing organization to a world-class standard.
- 37. We intend in the coming years to take the following steps in order to improve our modern slavery control framework:
 - (a) to review all relevant policies to confirm they address modern slavery issues in accordance with the Act; and
 - (b) to review our standard contracts and terms and conditions of purchase to confirm they address modern slavery in our supply chain.
- 38. We are committed to verifying that there are no modern slavery violations in our supply chains or in any part of our business operations.

Attestation and Approval

39. Polaris Britain Ltd.'s board of directors each received a briefing on modern slavery and the requirements of the Modern Slavery Act 2015 prior to them approving this Statement
40. This statement is made pursuant to section 54(1) of the Modern Slavery Act 2015. It has been approved by the board of Polaris Britain Ltd. and constitutes our slavery and human trafficking statement for the financial year ending 31 December 2024.




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Signed by Jim Clarke (director), on behalf of the board of Polaris Britain Limited


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Date