



## Modern Slavery Act 2015

### Slavery and Human Trafficking Statement

#### Financial year

1. This slavery and human trafficking statement relates to the company's financial year beginning 1 January 2023 and ending 31 December 2023.

#### Introduction

2. We are committed to a programme of continuous improvement in our practices to combat 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" published on 29 October 2015 as those documents are amended from time to time.
3. 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.
4. We are covered 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;

Polaris Britain Limited has a current annual turnover of greater than the £36 million threshold required for section 54 of the Act to apply.

#### Organisation's structure, business, and supply chains

5. 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; Aixam 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.
6. 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.
7. Our supplier is mainly Polaris Sales Europe Sàrl and its subsidiaries which operate globally. In a small number of cases, we purchase goods from other suppliers.
8. Other suppliers include IT contractors, HR providers and third party commercial real estate, cleaning, office supplies and office services required to support our business.

**Our policies on slavery and human trafficking**

9. Our 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. The Code suggests that talking it over with the staff member's supervisor or manager is a good first step. If that is uncomfortable, we encourage staff to visit their Human Resources representative, the Legal Department or our Global Head of Ethics & Compliance.
10. Specific contact details are provided within the Code for:
- (a) Internal Audit – VP, Internal Audit;
  - (b) Legal - General Counsel; and
  - (c) Ethics & Compliance - Global Head of Ethics & Compliance.
11. In addition, staff 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 us for investigation. Each call is assigned a reference number so you 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. Staff simply click on the "Reporting Violations" link on our company Intranet or [www.ethicspoint.com](http://www.ethicspoint.com). Staff complete a form that enables us to investigate and take appropriate actions.
12. If staff report in good faith a potential violation 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.
13. We are not aware of any reports either internally or to Ethics Point during the 2023 financial year relating to modern slavery issues.
14. We intend in the coming financial years to take the following steps in respect of our policies:
- (a) To prepare and adopt a specific policy in relation to modern slavery to be acknowledged by our suppliers; and
  - (b) To review all relevant policies to see whether it is appropriate to refer directly to modern slavery issues.

15. We are committed to verifying that there is no modern slavery or human trafficking in our supply chains or in any part of our business.

**Due diligence processes for slavery and human trafficking**

16. Within the coming financial years, we will review our due diligence process that are conducted to select suppliers in order to cover the question of modern slavery and human trafficking in our business and supply chains.

**Steps taken to assess and manage any risks**

17. We conduct due diligence of our global supply chain using electronic resources to verify that none of our suppliers are on any database or watch list related to modern slavery and human trafficking.
18. We use an external third party, Assent, to perform electronic and live due diligence. Assent reviews risks related to issues related to modern slavery and human trafficking.
19. Our Action Plan includes considering what additional steps we should be taking to assess which parts of our business and supply chains (if any) have a risk of slavery and human trafficking taking place, and the steps you will need to take to assess and manage that risk.

**Effectiveness**

20. Ensuring that slavery and human trafficking is 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 on our suppliers on this matter.

**Training**

21. Our Action Plan includes considering what training about slavery and human trafficking should be available to our staff and then ensuring that such training is carried out.
22. Our 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.
23. 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 2023.

James Neale Clarke  
Director of Polaris Britain Ltd.

Signature: \_\_\_\_\_



Date: \_\_\_\_\_

20/08/2024