



# 2025

**POLARIS**  
Think Outside

**Geared For Good Report**

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Born in northern Minnesota, Polaris was built from the spirit of THINK OUTSIDE and a focus on winning the right way. Today we are still driven by this same DNA that all things can be possible Outside.

Be it on land or water, on road or off, Outside is an adventure. It's where we help you work and play, find connections with each other, and yourself, and make memories that last a lifetime.

Outside is our Home. It's why we exist. And taking care of it together – us and you – is one of the greatest ways to THINK OUTSIDE.



# INTRODUCTION



## In This Section:

- Leadership Letter
- Polaris At a Glance
- Polaris Recognition
- ESG Approach
- Corporate Responsibility Governance
- Materiality
- Report Scope
- Goals and Aspirations

## Joint Letter From Our CEO and Board Chair



**Mike Speetzen**  
Chief Executive Officer (CEO)

On behalf of the Board of Directors and Polaris Leadership team, we are excited to share the work Polaris is doing to advance our long-term strategy and corporate responsibility initiatives. Polaris continues to lead with purpose—building on our longstanding commitment to doing business the right way, the Geared For Good way. We are advancing our mission by aligning integrity, innovation, and care across every part of our business. Guided by our four Geared For Good pillars—THINK PRODUCT, THINK PLACES, THINK PEOPLE, and THINK PRODUCTION—in 2025, Polaris delivered strategies and programs that reinforced our responsibility to riders, employees, dealers, partners, the industry, and the communities we serve.

Last year, we continued to make progress towards our 2035 goals. From expanding renewable energy and diverting waste to reducing water and energy use, these actions reinforce our belief that responsible operations help sustain resources in the communities in which we operate. One highlight includes the completion of Goupil's three-year solar project, which supports our 75% renewable energy goal. When fully operational, this system will generate twice the amount of the facility's electrical usage, with the excess electricity being routed back to the site's local grid.

Innovation remained a defining strength, grounded in our uncompromising commitment to safety and quality at every stage of our process. Across our portfolio, we continued to raise the bar with rider-driven innovation, with offerings that included the RZR Pro R Factory, the Indy VR 137 Snowmobile with DYNAMIX, KLIM's X1 helmet, and Click & Cruise technology across Polaris Marine. In 2025, we also expanded access to the Polaris brand with the launch of the RANGER 500, our entry into the value segment for ORV. The RANGER 500 delivers the quality and reliability riders expect from the top-selling side-by-side brand, while welcoming new participants into powersports—80% of whom are new to Polaris or the ORV category.

We continued to have a positive impact on the outdoors and the places where our products are used. As the industry leader, we believe in preserving these destinations, so the incredible experiences our riders have today can continue for generations. In 2025, we reached an important milestone in our long-standing partnership with the National Forest Foundation (NFF) by completing the seeding of the \$5 million Polaris Fund for Outdoor Recreation Endowment. Last year alone, the Fund supported five impactful projects across U.S. National Forests, including new trail signage in Arizona's Coconino National Forest and critical snowmobile bridge repairs in New Hampshire's White Mountain National Forest. With the endowment now fully funded, Polaris and NFF are positioned to build on this strong foundation, continuing our collaboration to support and preserve off-road recreation for years to come.

When communities faced adversity, Polaris showed up. In the aftermath of natural disasters, our off-road vehicles have played a unique role in supporting response and recovery efforts and, following last year's devastating floods in Texas, we donated six RANGERS to local organizations, in addition to providing financial support. These vehicles played a vital role in delivering supplies, transporting equipment, supporting clean-up efforts and aiding rescue dog mobility - demonstrating not only the capability of our products, but the values that guide our company.

Our people remained the foundation of our success. In 2025, we continued to invest in a culture that prioritizes safety, wellbeing, and growth. Our award-winning internship program strengthened our early-career talent pipeline, while nearly 2,000 employees participated in our inaugural Development Day that delivered leadership and skill-building opportunities through 30 different training options that support a resilient, engaged, and future-ready workforce. Additionally, our team continues to be active members in their communities, aided by Polaris' employee giving programs that are helping to amplify their efforts. Last year, they volunteered over 16,000 hours and supported more than 1,600 non-profit organizations across their local communities.

As we look ahead, we are confident in the direction of Polaris, our strategy, and the strength of our team. While the powersports industry continues to evolve, our purpose remains constant: to lead with integrity, innovate with intention, and serve riders and communities with care. We are grateful for the trust placed in us and energized by the opportunities ahead as we continue building a future that is truly Geared For Good. We look forward to building on this momentum as we move into 2026.

**Mike Speetzen**  
Polaris CEO

**John Wiehoff**  
Polaris Chairman of the Board

## Polaris At a Glance

Polaris is the global leader in powersports, powering passion and pioneering new possibilities for all those who play, work and THINK OUTSIDE. Discover our diverse brand portfolio on [Polaris.com](https://www.polaris.com). Please see the [2025 Annual Report](#) for company details and financial information.

## Polaris Recognition: 2025

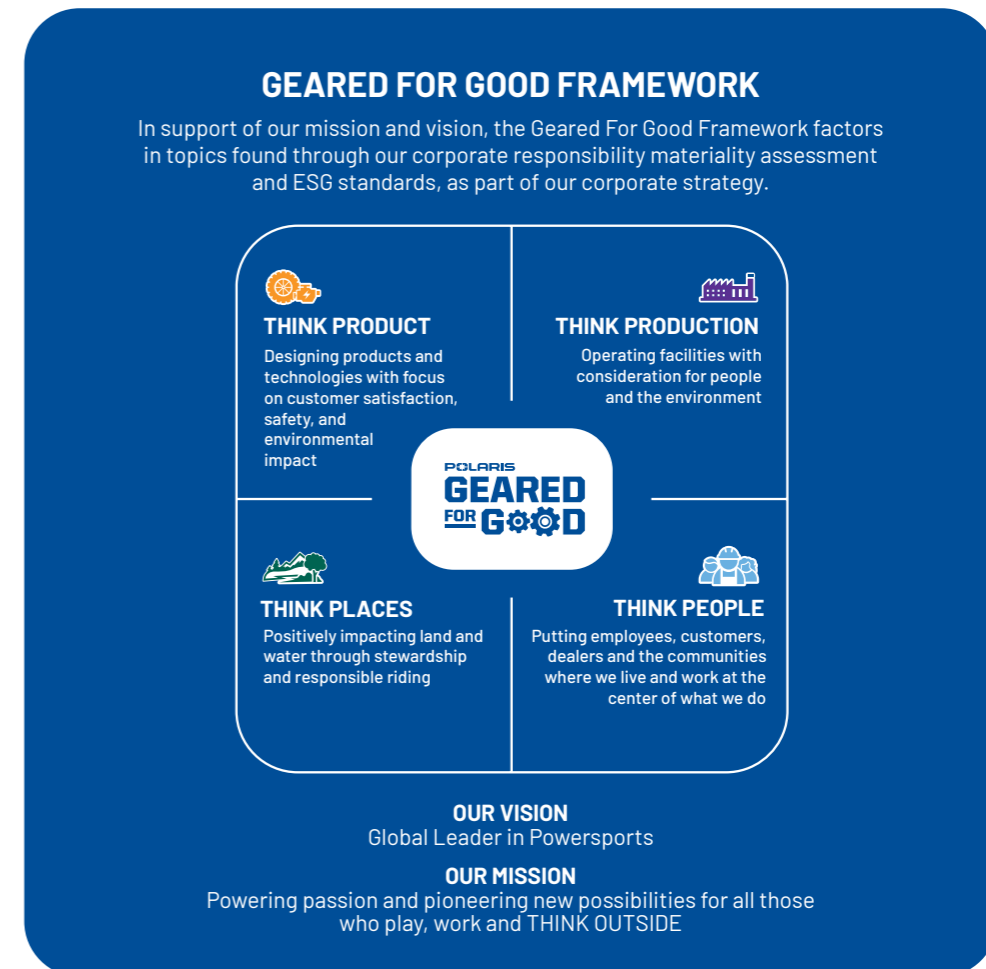
Receiving external recognition is a testament to the great work Team Polaris does in the spirit of being Geared For Good. Recognition received in 2025 will be highlighted throughout the report, within the most relevant section. For location-specific awards, visit [Polaris.com](https://www.polaris.com).



- Polaris named to "World's Best Employers" by Forbes
- Polaris named to "America's Greatest Employers" by Newsweek
- Polaris named to "America's Best Mid-Size Companies 2025" by TIME

## Geared For Good Approach

Our Geared For Good strategy pushes us to be good stewards for the industry, our employees, riders, communities and the outdoors, with a framework intended to drive clarity both internally and externally about our focus areas and efforts.



# Corporate Responsibility Governance

Our well-defined governance practices allow us to make strategic decisions that promote long-term growth while upholding our commitment to corporate responsibility and sustainability. Our [2026 Proxy Statement](#) provides information on Board governance and compensation practices. Details about our Code of Conduct, Board structure and governing policies are published in the Governance Section of our Investor Relations website.

## POLARIS CORPORATE RESPONSIBILITY GOVERNANCE

### CORPORATE RESPONSIBILITY COMMITTEE (CRC)

- CEO
- CFO and EVP Finance & Corporate Development
- Chief Technology Officer and VP, Off Road Engineering
- SVP, Chief Digital & Information Officer
- SVP, General Counsel & Corporate Secretary
- SVP, Chief Human Resources Officer
- VP, Brand & Powersports Marketing (Chair)
- VP, Legal, Securities and Assistant Secretary
- VP, EHSS & Facilities
- VP, Investor Relations
- VP, Quality Systems & Powersports
- VP, Strategic Communications & Community Relations (Secretary)

CRC Chair informs the Corporate Nominating and Governance Committee of the Board

### BOARD STRUCTURE AND COMPOSITION

All members of our Board, excluding the CEO, are independent directors. Currently, the roles of CEO and Chair of the Board are separated, with an independent director serving as Chair. The [Corporate Governance Guidelines](#) outline director selection and qualification processes, director responsibilities, director access to management and independent advisors, succession planning and annual Board evaluations.

The mix of experience, backgrounds and skill sets of the Board complement Polaris' long-term strategy, making it well-positioned to represent shareholder interests. Compensation of the directors is assessed annually, and effectiveness is measured by a regular self-evaluation process.

### RISK OVERSIGHT AND BOARD COMMITTEES

Our Board is responsible for overseeing the company's overall risk management approach and is proactively engaged in addressing the company's most significant risks. The Board's four committees are Audit, Compensation, Corporate Governance and Nominating, and Technology and Innovation. Committee members and chairs are independent directors. Additional information about each committee, including charters, can be found in the [Governance Section – Board of Directors](#) of our Investor Relations website or in our [2026 Proxy Statement](#).

### ENTERPRISE RISK MANAGEMENT PROCESS

While the Board and its committees oversee key risk areas, the company's management is responsible for identifying and mitigating day-to-day risks, noting the top enterprise risks, as well as bringing emerging risks to the Board. The use of an Enterprise Risk Management (ERM) process consisting of periodic risk assessments performed by finance, in partnership with the business units, helps identify and mitigate risks. Internal audit presents the ERM conclusions to the Audit Committee, and when appropriate, the entire Board discusses key risks. The company maintains regular internal risk management meetings, assigns operating risk owners with accountability for specific risk management activities, and promulgates its [Code of Business Conduct and Ethics](#) (approved by the Board). Having a strong legal department, with a dedicated ethics and compliance team, along with a comprehensive internal and external audit process, helps manage and mitigate risks to the company.

### CORPORATE RESPONSIBILITY COMMITTEE

The Polaris Corporate Responsibility Committee (CRC) oversees and executes the company's Geared For Good strategy. The CRC assesses and advises each strategic business unit and segment on Geared For Good topics and initiatives. CRC members include senior executives from across the company, who provide direction for the company's sustainability initiatives. Together with the Corporate Governance and Nominating Committee of the Board, the CRC routinely reviews ESG topics and updates the full Board when appropriate. [View our Corporate Responsibility Committee Charter](#). Additional details about leadership and policies related to specific corporate responsibility issues are included in the relevant sections of this report.

## Materiality

Polaris routinely evaluates which ESG topics are most relevant and material to our organization. In our most recent assessment, conducted with [Business for Social Responsibility \(BSR\)](#), five material topics were elevated, as shown below. These topics align with our overarching priorities, influence ESG strategy, and filter into the four Geared For Good pillars. Icons throughout the report indicate how we are addressing material topics.

Additionally, Polaris completed a double materiality assessment (DMA) to support future regulatory reporting requirements. The DMA was conducted in partnership with a third-party consultant and aimed at understanding how sustainability issues impact the organization and how the organization impacts society and the environment. The initial DMA results align with the materiality assessment results, which further support the relevance of the organization's ESG strategy.



### STAKEHOLDER ENGAGEMENT

We actively engage with a variety of stakeholders to help drive continuous improvement in line with our Geared For Good Strategy. Whether speaking with dealers through our dealer council, communicating regularly with our suppliers or engaging with consumers at events, the voices of our stakeholders provide valuable insights.



### Report Scope

This report describes our commitments, goals, programs, and performance across a broad range of issues. The report is structured to align with our Geared For Good ESG Framework. Abbreviated terms are spelled out on first reference and listed in the Glossary within the Appendix. The report covers the company's global operations in fiscal year 2025, ending December 31, 2025, except where stated. In October 2025, Polaris announced the sale of Indian Motorcycle to Carolwood LP, an independent private equity firm. The sale was completed on February 2, 2026. Indian Motorcycle was a part of the Polaris portfolio for the entirety of 2025 and, as such, is included within the data shared in this report. Unless otherwise noted, data in this report is not externally verified and may occasionally be restated due to improvements in data collection methodology. Actual results may vary significantly from expectations expressed or implied in the report; undue reliance should not be placed on forward-looking statements. This report references the Sustainability Accounting Standards Board (SASB) Automobile Industry framework, as well as expanded information from the Industrial Machinery and Goods framework. We continue to monitor and prepare for future reporting requirements specified in a variety of regulations that have been enacted, or are under consideration, in the locations where we operate. We welcome engagement on these topics and can be reached at [GearedForGood@polaris.com](mailto:GearedForGood@polaris.com).

### GOALS AND ASPIRATIONS

At Polaris, we are continually tuning to be good stewards for our industry, employees, riders, communities and the outdoors. As the global leader in powersports, we set a high bar and continue to raise it, holding ourselves accountable through measurable, time-specific goals and by tracking our progress toward the aspirations stated here and described in more detail throughout this report. We are committed to working toward the following goals and aspirations and communicating transparently about our progress as we learn and adapt along the way.

#### THINK PRODUCT



Designing products and technologies with focus on customer satisfaction, safety and environmental impact

#### THINK PRODUCTION



Operating facilities with consideration for people and the environment

#### THINK PLACES



Positively impacting land and water through stewardship and responsible riding

#### THINK PEOPLE



Putting employees, customers, dealers and the communities where we live and work at the center of what we do

#### 2035 GOALS

- Achieve 90% recyclable content in Off-Road vehicles
- Reduction of substances of very high concern in bill of materials
- 75% renewable electricity globally
- 50% reduction in absolute GHG scope 1 & 2
- 90% waste diverted from landfill
- Participate in EPA's smartway transportation partnership
- 100% of manufacturing facilities will implement a water stewardship program

#### ASPIRATIONS

- POSITIVE IMPACT**  
We seek to have a positive impact on the outdoor places where people use our products to enjoy nature and embrace new experiences.
- PROTECT WHERE WE RIDE**  
We are committed to promoting responsible riding practices and advancing stewardship initiatives that help protect and care for our natural resources.
- EMPLOYEE WELLBEING**  
Investing in our team and helping them to reach their full potential is core to Polaris, and we strive to offer comprehensive wellbeing programs that reflect the broad needs of our employees while furthering initiatives for employee engagement and development.
- EMPLOYEE SAFETY**  
We aspire to be an incident-free workplace and aim to protect the health and safety of our employees and contractors through ongoing efforts that eliminate hazards, educate employees and implement preventative measures.
- OUR WORKPLACE**  
We believe a respectful workplace is core to our culture, enabling diversity of thought and innovation.



# THINK PRODUCT

Designing products and technologies with focus on customer satisfaction, safety and environmental impact

## Material Topics:

Product Quality,  
Innovation &  
Safety



Rider Safety  
& Product Use



## In This Section:

- Product Safety and Quality
- Product Sustainability
- Rider-Driven Innovation
- Our Riders





## 2035 GOALS



Achieve 90% recycleable content in Off-Road vehicles



Reduction of substances of very high concern in Bill of Materials (BOM)

## Product Safety and Quality

At Polaris, rider safety is our priority, and quality and safety are at the core of everything we do. With the intention of making product excellence a competitive advantage, we invest in product safety and quality, from how we design and source materials, to our manufacturing processes and shipment approach. Even after our vehicles have made their way to customers, we leverage our robust post-sales surveillance (PSS) processes that enable us to monitor and identify potential concerns.

### Our Approach

Our customers are at the heart of each decision we make. We are focused on building the best products for our riders, which includes continuing efforts to enhance safety and quality processes, empowering our teams to prevent safety concerns during the development and manufacturing process, as well as addressing them when identified. We work to deliver industry-leading results that go above and beyond customer expectations.

### I DECIDE QUALITY

I DECIDE is a calling that empowers employees to speak up if they see something, and places accountability on both individuals and teams to make the ethical decision that is right for improved safety and quality.

### ADVANCING PRODUCT SAFETY

The safety of those who ride our vehicles is a top priority.

Polaris continues to evolve and enhance the safety and quality of our products during design, manufacturing and delivery. We leverage Hazard Analysis and Risk Assessment, Design Failure Mode & Effect Analysis tools, Process Failure Mode & Effect Analysis tools, and Control Plans as standard work in our product development process. These tools ultimately result in improved requirements, traceability and consistency across our portfolios.

Using the tools referenced above and with the continued focus on part-level traceability, through use of barcodes or other means, Polaris can often isolate discrete component concerns to affected vehicles, limiting the number of impacted riders.

We monitor feedback in a variety of ways to help us identify any potential safety concerns early. We capture insights about how riders are using our vehicles via online customer inquiries and calls to our Owners' Connection team, as well as dealer input, warranty-related information, technical service support and other components of our post-sales surveillance.

Through a combination of approaches involving risk avoidance, protection and notification, we are further building safety into our product development processes, communicating safe practices to our riders and using technology to notify riders of

unsafe behaviors so that everyone who uses our vehicles can enjoy them safely.

Additionally, our monitoring process helps determine if a recall is warranted to increase rider safety. Visit the [THINK PEOPLE](#) section to learn more about our rider safety efforts.

### QUALITY OPERATING SYSTEM AND I DECIDE QUALITY CULTURE

Through our Polaris Quality Operating System, we monitor processes to identify, improve and prevent concerns. The Polaris Quality Operating System is patterned after globally recognized industry standards ISO9001:2015 and IATF16949:2016 and covers various elements related to safety and quality, including senior management oversight, safety standards, training initiatives, testing procedures and audit procedures. While not an exhaustive source, this summary of the Quality Operating System provides an overview of how we govern product safety and quality.

### QUALITY STAR AWARDS

Employees who go above and beyond to demonstrate their commitment to safety and quality are recognized through our Quality Star Awards program. Awards can be bestowed on employees for numerous reasons – from finding issues on our assembly lines to engineers proactively improving test methods. In 2025, nearly 450 team members were nominated globally.

## SAFETY AND QUALITY POST-PURCHASE

### Our Approach

Polaris has an established Product Action Policy, which governs signal identification, investigation of potential safety or compliance concerns and escalation for further action, if warranted. The policy defines the cross-functional team, including signatories, to drive accountability.

Through this process, Polaris monitors field performance data to identify potential safety and quality concerns. After vehicles are sold, our Post-Sales Surveillance team uses a variety of technologies to identify potential safety and quality signals and trends.

When we determine a recall is warranted, our motivation is always to protect our riders. Polaris works with the appropriate regulatory agency to notify and facilitate recalls efficiently to provide the best possible experience to impacted owners. When issuing a recall, we proactively communicate with our dealers and riders, including the notification to stop riding or selling affected vehicles, an explanation of the issue, information about necessary next steps and visibility into the resolution along with responsible riding practices when appropriate. We strive to get our riders back out riding again safely as soon as possible.

This approach to monitoring our products, combined with our ongoing investments in engineering, testing, supplier quality and manufacturing processes, demonstrates our focus on providing our riders with safe, high-quality vehicles.



### Our Progress

In the pursuit of keeping riders riding safely, Polaris identifies actions riders may take to mitigate the hazard, when appropriate, pending the release of the corrective action. In five out of the five off-road vehicle recalls Polaris conducted in 2025, Polaris provided guidance that enabled riders to continue operating their vehicles safely while awaiting the remedy.

We continue the development of product standards both internally and through industry associations we participate in around the globe, including assuming leadership in two of the largest industry associations.

We established a cross-functional team to address customer quality concerns and implemented more than 180 number of improvements in 2025.

Safety and quality improvement are part of everyday life at Polaris. In 2026, we will continue to drive toward improved product reliability and safety advancements for future products. We also continuously build on our post-sale surveillance integration to identify and resolve concerns before our riders experience them.

## Product Sustainability

### Our Approach

Polaris is committed to designing and engineering products that meet high performance and quality standards while considering the complete life cycle of the product and its impact on the environment. The biggest opportunities to improve product sustainability often come from changes in the wider value chain surrounding a product. Polaris takes a holistic approach to product sustainability by examining how products are transported, packaged, handled, used and disposed. We routinely look for areas of opportunity to advance our sustainability efforts.

To help achieve this goal, Polaris has joined a producer responsibility organization to advance responsible packaging material recycling and strengthen our global sustainability efforts. Across product development activities, Polaris continues to support industry initiatives that enhance recyclability, encourage responsible end-of-life practices and promote sustainable sourcing. These actions demonstrate our ongoing commitment to responsible resource management and a more sustainable future for our products.

Within our 2035 environmental goals, Polaris established two goals to measure our product sustainability efforts.



### REMOVAL OF PFAS IN KLIM PRODUCTS

In 2025, Klim's spring and fall lines contained zero detectable PFAS materials. The team used a multi-step approach to achieve the goal. First, an audit was conducted to determine which products contained PFAS. Once identified, Klim's Development and Materials team worked diligently with vendors to source alternatives. Products were redesigned and then tested with the new materials. This was a crucial step in the process, and at times, required multiple designs before finding the correct combination of materials that upheld our high standards of performance.

After PFAS were removed, the bill of materials, labeling and packaging were updated to reflect the new materials. Product information was also updated on the website for customers to easily identify the new materials. In total, over 80 products were redesigned.



**REDUCTION OF SUBSTANCES OF VERY HIGH CONCERN IN BILL OF MATERIALS**

### GOAL 1: Reduce Substances of Very High Concern in BOM

Substances of very high concern are chemicals that can have serious effects on human health or the environment. These chemicals may be individual substances or present in articles contained within a complex product. Polaris is committed to reducing substances of very high concern from our product offerings and set a goal to reduce these substances within our bill of materials by 2035.

For example, we are working to understand and develop meaningful action steps to reduce or remove per- and polyfluoroalkyl substances, known as PFAS, from our products. We are working within our supply chain to identify solutions and minimize risk.



**ACHIEVE 90% RECYCLABLE CONTENT IN OFF-ROAD VEHICLES**

### GOAL 2: Achieve 90% Recyclable Content in Off-Road Vehicles

We have conducted a recyclability and recoverability assessment of our off-road vehicles using ISO 22628:2002 methodology to better identify their end-of-life environmental impacts. By 2035, our goal is to develop off-road vehicles where 90% of the content can be safely recyclable at the end of their lifecycle.



# Rider-Driven Innovation

Our goal is to create innovative, rider-driven and industry-first products and technologies.

## Our Approach

Polaris invests in research and development projects across brands and sectors to improve how our customers work and play outdoors. We build on our capabilities and refine our strengths while identifying new and emerging opportunities based on customer data, insights and industry experience.

## PRODUCT INNOVATION HIGHLIGHTS

Polaris continues to set the standard for innovation in powersports, listening to our customers and using our experience to create products and technologies centered around the rider.

### RANGER 500

With the development and release of the RANGER 500, Polaris has created a high-quality and reliable SxS at an affordable price. Starting at \$9,999, the RANGER 500 caters to those price-conscious customers who need tools to help get their tasks done more efficiently. From design to product launch, customer insights played a major role in bringing the RANGER 500 to life. Through the research and data collection process, we were able to clearly identify which features were most important to riders. Engineers and designers focused on creating a vehicle that is built to deliver value, approachability and versatility, so owners can feel confident in their new vehicle.

### Approachability

Understanding that the RANGER 500 could be the first powersports purchase for this customer, we wanted to build a vehicle that was approachable and confidence-inspiring. RANGER 500 features a user-friendly control system that makes it easy for the customer to get in and start working. An example of this is the vehicle's Auto Locking Front Drive, which can automatically lock and unlock the front drive when the situation calls for it. These systems help with overall vehicle handling, making it more inviting to new riders.

Additionally, the RANGER 500 was built to offer easy access to the vehicle's oil, air filter and other components for hassle-free maintenance for owners. Owners also have access to Polaris' comprehensive online owner resources and a nationwide dealer network for convenient service and support, which is backed by a one-year warranty.

### Versatility

The RANGER 500 offers landowners, hobby farmers, small business owners and families looking to spend more time together the opportunity to increase productivity and enjoyment of the outdoors. The RANGER 500 has the capability to haul up to 500 pounds in the box, a towing capacity of 1,500 pounds to make hauling a breeze and a chassis-integrated accessory feature for year-round utility. From landscaping and snow plowing to yard clean-up and getting the mail, the RANGER 500 has the durability and reliability to handle common jobs.

For added versatility and customization, Polaris created 30 accessories to fit the RANGER 500. Accessories empower owners to tailor their vehicle to fit their personal needs and use-case, without increasing the base price of the vehicle.

Launched in July 2025, the RANGER 500 has surpassed expectations. Customers shared feedback demonstrating how exciting it is to find such a functional and powerful vehicle starting at \$9,999.

### Value

Designed with value at the forefront, the RANGER 500 maintains a simple profile while maximizing capability. Through thoughtful engineering, which included leveraging historical vehicle architecture and minimizing part count, we reduced costs without compromising performance or quality. Continuous conversations with suppliers, with a focus on basic customer requirements, enabled the design team to get tactical with component design and managing costs. Anchoring to the customer insights, the team identified key factory-installed features, including a roof and winch. The combined efforts of that hard work and focus resulted in a high-quality, capable vehicle at an accessible price.

POLARIS INNOVATION IN 2025

98

U.S. PATENTS GRANTED TO POLARIS ENGINEERS

377

INVENTION DISCLOSURES SUBMITTED FOR U.S. PATENT CONSIDERATION



In addition to the RANGER 500, we introduced several other innovations to meet customer needs and advance the riding experience and rider safety in 2025. Highlights include:



### RZR PRO R FACTORY

Polaris released the first and only OEM-produced race UTV, the RZR Pro R Factory, for consumers in 2025. With 255-horsepower, DYNAMIX suspension system, Alcon breaks, 35" BFGoodrich® KR2 tires and Method® 407 bead-grip wheels, RZR Pro Factory brings the agility, technology and power racing demands to experienced racers. Only 30 vehicles were available for purchase in 2025, and sold out in record time – making the RZR Pro R Factory one of the most exclusive powersport vehicles.



### INDY VR1 137 SNOWMOBILE WITH DYNAMIX

Initially introduced on Polaris off-road vehicles, the industry-leading DYNAMIX suspension system debuted on the Indy VR1 137 snowmobile. DYNAMIX enhances rider confidence and control by sensing what the sled is doing and automatically adjusting all four shocks on the fly. The result is a smoother, more confident ride that helps make snowmobiling more approachable and comfortable for both new and experienced riders.



### KLIM X1 HELMET

The new Klim X1 Alpha Helmet delivers enhanced comfort and protection through the use of industry-leading design and materials. Constructed with KORoyD® technology for superior impact absorption and heat management, the X1 Alpha helmet helps riders feel more confident. Its aerodynamically optimized shell, direct control ventilation system, and next-generation face shields further elevate the riding experience by improving comfort, airflow, and visibility.



### CLICK & CRUISE

With the introduction of Click & Cruise, the industry's first fully integrated accessory system, pontoon customization has reached a new level. The easy-to-use system is built into the boat's exterior rails on several pontoon models across Polaris Marine brands, Bennington and Godfrey. Enabling the attachment of exclusive Click & Cruise accessories without the use of tools. Each accessory – from the Sandbar Shade to the Rod Holder Kit – is designed to add versatility, customization and organization for boaters.

80%

OF RANGER 500 OWNERS ARE NEW TO POLARIS OR NEW TO THE ORV INDUSTRY

GODFREY

Hurricane

BENNINGTON

- Godfrey Sanpan named Pontoon Boat of the Year by Boating Magazine
- Hurricane SunDeck 3200 Named 2025 Top Product by Boating Industry Magazine
- Bennington, Godfrey and Hurricane were honored by the National Marine Manufacturers Association (NMMA) with Customer Satisfaction Index Award

### MRZR D VEHICLES SUPPORT NATO PARTNERS

The [NATO Support and Procurement Agency](#) (NSPA) awarded Polaris Government and Defense a two-year framework contract for the [MRZR D](#). With this development, NATO member states and partner nations have the ability to order MRZR D2 and D4 vehicles to help increase mobility and mission readiness.

Trusted for its exceptional durability and advanced capabilities, the MRZR D operates reliably in the harshest environments, supporting rapid response and special operations for more than 50 military and special forces units.



### CONNECTED VEHICLES: RIDE COMMAND AND RIDE COMMAND+

Our RIDE COMMAND technology supports a better, safer riding experience by allowing riders to connect with others to plan routes, track rides, maintain contact while riding, share experiences and foster community. The RIDE COMMAND+ platform provides industry-leading features, including Group Ride+, Ride Tracking+, vehicle locator, vehicle health and issue diagnostics features.

RIDE COMMAND introduced multiple ride-enhancing updates in 2025, including:

- **Bigger Displays** – The industry’s largest screens are now available on the 2026 RZR Pro R Ultimate. Powered by RIDE COMMAND, the touchscreens measure 10.4 inches, which helps provide easier-to-read information and trail maps.
- **Ignition Security Release** – Powered by RIDE COMMAND+, the new system provides riders with the ability to remotely lock their vehicle’s ignition and protect it from theft or other damage.
- **Event Integration** – RIDE COMMAND continued expanding its presence at major powersports events, including Ride and Seek at Camp RZR and UTV Takeover. Having RIDE COMMAND staff on-site provides riders with direct support and real-time information, helping riders to maximize their use of the platform.

We will also continue collaborating with U.S. state agencies, land managers and riding club volunteers to maintain and update trail data, providing only approved and open riding areas on RIDE COMMAND maps, along with exploring new feature expansions.

**+1,010,000**

TOTAL TRACKED RIDES

**+248,000**

RIDERS PARTICIPATED IN GROUP RIDES

**+1,324,000**

TOTAL TRAIL MILES ON RIDE COMMAND (APPS, WEBSITES, VEHICLE DISPLAYS)

**+90,000**

TOTAL TRAIL MILES UPDATED

## Our Riders

We work to support our customers throughout their ownership journey by listening to their feedback on products and services, helping customers improve their knowledge of and experience with Polaris products, and welcoming new customers to powersports.

### Our Approach

Polaris invests in research and development projects across brands and sectors to improve how our customers work and play outdoors. We build on our capabilities and refine our strengths while identifying new and emerging opportunities based on customer data, insights and industry experience.

## Creating Great Experiences for Our Customers

From exploring potential product concepts through market research to refining through in-person focus groups, our approach enables us to monitor and listen after products are in the market and purchased by consumers. Using our customer feedback management software platform, we pull real-time input, identify long-term opportunities for improvement and see a unified view of customers across all touchpoints, then utilize the feedback to improve our processes, products and services.

### CUSTOMER KNOWLEDGE AND HELP CENTER RESOURCES

Our Help Center is comprised of highly engaging and informative content, including website articles, do-it-yourself videos and podcasts designed to help owners further understand, maintain and enjoy their vehicles safely.



#### Polaris Podcast:

The Polaris Podcast focuses on educating, encouraging and entertaining listeners.



#### Polaris Adventures Podcast:

Visit a new Polaris Adventure Outfitter each episode.



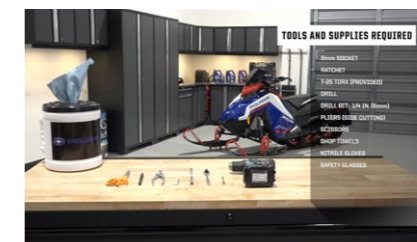
#### Shop Talk Videos:

The YouTube series provides a deeper look into our off-road vehicle technology, helping consumers better understand what they ride.



#### Sled Tech Videos:

Episodes, exploring the technology and innovation behind the Polaris snowmobile lineup, are available on YouTube.



#### DIY Videos:

Maintenance procedures, light repair and accessory installation videos can be found on our product lines’ YouTube channels, websites, Help Centers and customer accounts.



#### Help Center Articles:

More than 2,000 articles that cover a wide range of topics, which are updated regularly based on customer feedback.



Polaris.com named to “Best Online Shops” by Newsweek

## Engaging New & Current Riders with Our Product

We continually seek new ways to connect with our customers and give them more opportunities to THINK OUTSIDE. Through events and experiences designed to welcome new riders and engage with current customers and drive the accessibility of powersports. Such activations enable us to interact with customers and collect real-time feedback. By listening to our customers, we can continue to innovate and deliver new products, features and accessories that fit their needs and wants.

### FREE SNOWMOBILE RIDES WITH POLARIS ADVENTURES

Polaris is passionate about making powersports more accessible and helping riders find new ways to THINK OUTSIDE. In 2025, Polaris invited riders to experience a one-hour free ride at Polaris Adventures Outfitters across the United States and Canada. Riders of all types, from first-timers to snowmobile enthusiasts, were welcome to participate and enjoy the outdoors safely and memorably. The response to the complimentary snowmobile rides was met with overwhelming excitement. In less than one month, approximately 600 rides had been claimed. Polaris was thrilled to offer the program again in January 2026.

POLARIS ADVENTURES  
SURPASSED  
**2,000,000**  
CUSTOMER RIDES IN 2025



### POLARIS AND CALL OF DUTY PARTNERSHIP

Polaris is committed to helping people discover powersports in new and innovative ways. Through our collaboration with Call of Duty®, we bring the excitement of Polaris vehicles into an immersive virtual environment experienced by players worldwide. To authentically replicate the look, feel and handling of the Polaris RZR Pro R 4 or Polaris Sportsman XP 1000, Polaris' Industrial Design team worked closely with the creators of Call of Duty: Warzone - resulting in an experience that reflects the real-world performance of our vehicles. By teaming up with one of the world's most successful gaming franchises, we are introducing millions of players to the power, agility and thrill of Polaris vehicles in a completely new way.

In Fall 2025, Polaris brought the virtual into reality, inviting gaming influencers to the Mojave Desert for an unforgettable RZR adventure. Millions of followers felt the rush as influencers shared the high-energy footage from the experience.

### FRENCH POLARIS CAMP

French Polaris Camp celebrated its 20th anniversary in 2025. The two-day event, organized by Polaris France, brings riders and dealers together to test new products and experience Polaris vehicles on scenic countryside trails. Throughout the event, participants enjoy a sense of community and connection, many returning year after year.

Following the event, Polaris supports organizers in restoring and maintaining the trails, helping reduce the impact on the trails and surrounding community. As highlighted in the [THINK PLACES](#) section of this report, Polaris is committed to protecting the places where we ride and advancing responsible trail stewardship.

## POLARIS OWNERS COUNCIL, AMBASSADOR AND RIDERS GROUPS

### Polaris Owners Council

In 2025, Polaris reinvigorated the Polaris Owners Council, an online research community of owners who have applied and been selected for participation. We migrated to a new platform to strengthen communication with members and store data. The 1,000 active members of the Polaris Owners Council shared invaluable feedback with our Off Road team through surveys and engagement exercises, which will help shape product development and marketing initiatives.

### Snow Ambassadors

Our Polaris Snowmobile Ambassador Programs provide an opportunity to create community, inspire involvement and receive direct feedback from riders. While hundreds apply each year, only the most passionate riders become ambassadors. Polaris provides ambassadors with unique education opportunities, behind-the-scenes experiences, guidance on event development and support for activations to foster participation in their local communities and enthusiasm for the sport.

### Slingshot Rider Groups

Slingshot enthusiasts find community in local riding groups. Along with riding, members also enjoy showcasing their vehicle's unique upgrades and modifications.

IN 2025, SNOW  
AMBASSADORS SPENT OVER

**1,000**

HOURS VOLUNTEERING IN  
THEIR COMMUNITIES AND  
RAISED OVER

**\$120,000**

FOR LOCAL CHARITIES





# THINK PRODUCTION

Operating facilities with consideration  
for people and the environment

## Material Topics:

Land &  
Water Impact



Responsible  
Supply Chain  
Management



## In This Section:

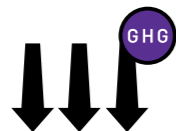
- Environmental Stewardship
- Responsible Supply Chain Management



## 2035 ENVIRONMENTAL GOALS



75% renewable electricity



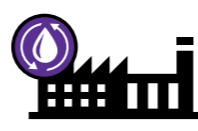
50% reduction in absolute GHG emissions (Scope 1 and Scope 2)



90% of waste diverted from landfills



Participate in the U.S. Environmental Protection Agency's (EPA's) SmartWay Transportation Partnership



100% of manufacturing facilities will implement a water stewardship program

## Environmental Stewardship

In line with our belief in continuous improvement, Polaris works to reduce our environmental impact and create efficiencies across our operations – from suppliers, manufacturing and distribution to our office facilities. We are focused on achieving our 2035 goals, noted above, to help further our environmental sustainability. See more details beginning on page 30.

### EHS MANAGEMENT APPROACH

#### Plan

Our planning process includes developing goals, objectives and metrics based on a review of our company's performance, EHS programs, applicable regulations and external factors that may impact our business.

#### Do

Activities are performed using standards, guidelines and tools that are integrated into the EHS Management System and include specific expectations for sites and our global business units.

#### Check

The EHS&S Governance Committee, composed of senior-level executives representing all business segments and strategic business units, is responsible for overall EHS governance, reviewing performance and progress against objectives throughout the year.

#### Act

Corrective actions and continuous improvement initiatives are established to resolve EHS concerns that have been identified through incident investigations and during periodic assessments and audits.

### Our Approach

Our approach to environmental stewardship is built on our companywide Environment, Health and Safety (EHS) Policy, which has been approved by our Environment, Health, Safety and Security (EHS&S) Governance Committee. For details about our commitment to providing a safe and healthy workplace for our employees, see the [THINK PEOPLE](#) section.

### Responsibility

Our environmental stewardship efforts are overseen by our EHS&S Governance Committee and Corporate Responsibility Committee (CRC) (see details on page 10).

### EHS MANAGEMENT SYSTEM

Our EHS Management System is deployed globally and based on the "Plan, Do, Check, Act" model, which allows us to assess and continually improve our practices over time. Our EHS management system is generally aligned with the requirements of the International Standards Organization (ISO) with clearly assigned roles, responsibilities, employee training requirements, targets and objectives.

### POLARIS ENVIRONMENTAL PRINCIPLES

Our Environmental Principles guide Polaris employees worldwide on how to best conduct their daily business practices. Our dedication extends beyond legal compliance, encompassing the integration of sound environmental practices into our business decisions. We are committed to the following:

- Reducing waste and pollutants, conserving resources and recycling materials at every stage of the product life cycle
- Reducing greenhouse gas intensity, improving energy efficiency and increasing renewables as a part of our energy portfolio
- Continually assessing the impact our facilities have on the environment and the communities in which we live and operate with the goal of driving continuous improvement
- Integrating Environmental Management System (EMS) requirements into our programs
- Monitoring the company's environmental performance and regularly reporting environmental issues to our stakeholders

### EHS INFORMATION MANAGEMENT

In addition to complying with all applicable global, national, regional and local safety and environmental laws, we strive for EHS performance that is among the best in the industry. Our centralized EHS information management system allows us to collect, manage, learn from and share our safety and environmental performance data more efficiently. We collect and analyze data in both leading and lagging metrics to look for potential trends and identify opportunities that can help drive performance improvement. We continuously explore new ways to learn from and report on our performance.

## Climate Strategy

Polaris is committed to making continuous progress in reducing GHG emissions throughout our operations. We work to identify climate-related risks and opportunities in our business. To mitigate the impact of our business operations on the environment and achieve our 2035 goals, we are applying a comprehensive three-pronged approach:

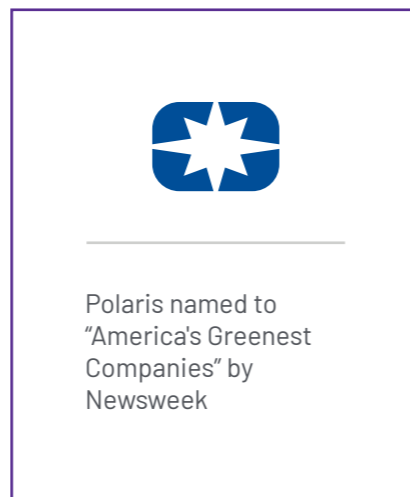
#### 1. Reducing our energy and emissions by making our overall operations more efficient:

- Designing for energy efficiency in new or updated processes and facilities
- Operating our facilities and equipment in increasingly efficient ways
- Facilitating the use of advanced energy monitoring and control solutions
- Participating in local, regional, and national forums to understand and integrate energy management best practices and to support responsible and cost-effective decision-making and policy development, such as through the Department of Energy 50001 Ready Program

#### 2. Replacing carbon-intensive processes and energy sources with low-carbon alternatives:

- Evaluating and incorporating alternative energy sources, innovative technologies and best practices for energy use and GHG emission reductions
- Purchasing or producing zero-carbon electricity

#### 3. Offsetting emissions and energy sources that could not be reduced or replaced by purchasing renewable energy attributes



**75%**  
RENEWABLE  
ELECTRICITY  
PORTFOLIO

### RENEWABLE ELECTRICITY

Polaris is committed to purchasing or producing a portfolio made up of 75% renewable electricity by 2035. In 2025, we achieved 49%.

RENEWABLE ELECTRICITY RESULTS			
	2023	2024	2025
Electricity Portfolio from Renewable Sources	86,737 MWh	82,030 MWh	87,351 MWh

Our electricity portfolio is comprised of onsite solar installations, a 22 MW virtual power purchase agreement (VPPA) for renewable electricity from Enel North America, and the purchase of energy attribute certificates. Details about our approach and progress in each are described below.

### ONSITE RENEWABLE POWER GENERATION

We continue to look at investing in onsite renewable electricity generation and prioritize projects located as close to the point of consumption as possible. As we explore new opportunities to implement renewable power generation globally, we are encouraged by our progress so far. In 2025, Polaris had four onsite solar projects that generated 2,605 megawatt-hours (MWh) of renewable electricity.

FACILITY	ENERGY OFFSET (MWH)	CO <sub>2</sub> e IMPACT (METRIC TONS)
Wilmington, Ohio, U.S. solar array	266	111
Aquitaine, France solar array (Goupil facility)	1,595	38
Aix-Les Bains, France solar array (Aixam facility)	218	5
Opole, Poland	525	425

## Environmental Stewardship Goals

Polaris continues to work towards achieving our 2035 environmental stewardship goals.\* Established in 2023, the goals embody a broad strategy developed to address some of the most relevant components of environmental stewardship aspects that are most relevant and meaningful to our business and the communities where we operate. These include GHG emission reductions, renewable electricity usage, waste management and water stewardship.

### VIRTUAL POWER PURCHASE AGREEMENTS

Where permitted by local regulatory frameworks, we are exploring opportunities to supplement our renewable electricity portfolio with power purchase agreements (PPAs), including physical PPAs in proximity to our sites and virtual power purchase agreements (VPPAs) that provide increased flexibility and impact.

PROJECT	2025 ENERGY OFFSET /MWH	2025 (CO <sub>2</sub> e)
Texas VPPA	46,837	15,650

### ENERGY ATTRIBUTE CERTIFICATES

Polaris purchases high-quality energy attribute certificates (EACs), used to track renewable energy consumption to supplement our activities when needed. Each EAC represents proof that 1MWh of renewable energy has been produced and added to the grid.

Global EAC standards for renewable claims are primarily Guarantees of Origin in Europe, RECs in North America and International RECs (I-RECs) in several countries in Asia, Africa, the Middle East and Latin America. EACs are compliant with the Greenhouse Gas Protocol and are recognized tools for companies to report reduced greenhouse gas emissions. In 2025, Polaris purchased the following certificates:

RENEWABLE ENERGY ATTRIBUTE TYPE	RECS PURCHASED (MWH)	CO <sub>2</sub> e IMPACT (METRIC TON)	BUSINESS ENTITY	PROJECT NAME	PROJECT ID#
Tennessee Valley Authority Green E-REC	10,000	4,097	Tennessee Valley Authority	California Ridge (Fithian, Illinois) White Oak (Carlock, Illinois) Cimarron (Cimarron, Kansas)	N/A
I-REC (Mexico)	8,000	3,372	STX Commodities LLC	N/A	N/A
US REC	7,000	2,868	STX Commodities LLC	N/A	N/A
Tradable REC	4,187	1,760	Basin Electric Power Cooperative	Garvin Waste Heat Recovery Project	551-MN-07-2024-D39206D8 1 to 1813 551-MN-08-2024-CAC4E226 1 to 1678 551-MN-09-2024-BA1DE93A 1 to 619 443-SD-07-2024-B2B1BE33- 2345 to 2421
Guarantees of Origin (GoO) France	4,000	94	STX Commodities LLC	Hydroelectric head installations, Solar/Photovoltaic	3613582000000000000000019489374 3613580000000000000001048884755 3613580000000000000001048892386 3613580000000000000001048896091 3613580000000000000001048902221
Guarantees of Origin (GoO) Poland	3,191	2,579	STX Commodities LLC	Onshore Wind	PL00087564/GP_WIL/08/2377/2025
I-REC (Vietnam)	1,532	859	STX Commodities LLC	Hydropower Plant Nam Ban, Hydropower Plant Nam Bum	0000-0224-9076-5176.739691 0000-0224-9094-0647.965307

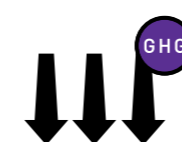
REC CO<sub>2</sub>e Impacts Calculated with Market-Based Factors where available

In compliance with California Assembly Bill 1305, this table provides transparency regarding our purchase of Renewable Energy Credits. All REC purchases utilized avoided emissions to achieve the stated reduction. Emission reduction estimates were calculated using 2025 EPA published factors for US projects and IEA factors for projects in Vietnam and Mexico. The Carbon Trust audited these calculations to ensure validity. For complete list of project IDs, visit [Polaris.com](https://polaris.com).

### U.S. DEPARTMENT OF ENERGY (DOE) RECOGNITION

As part of our overall mitigation strategy to reduce GHG emissions from our operations, we participate in local, regional, and national forums to understand and adopt best practices in energy management. In 2025, seven U.S.-based Polaris locations recertified for the 50001 Ready program, which recognizes facilities and organizations that attest to employing an ISO 50001-based energy management system. We leverage the program's tools and guidance to identify opportunities and implement energy management systems that help lower energy use, cost and emissions.

Polaris Facilities Recognized for Completing U.S. DOE 50001 Ready Program	Year Achieved
Huntsville, Alabama	2018
Vermillion, South Dakota	2022
Monticello, Minnesota	2023
Roseau, Minnesota	2023
Wyoming, Minnesota	2023
Osceola, Wisconsin	2023
Spirit Lake, Iowa	2023



50% REDUCTION IN ABSOLUTE GHG EMISSIONS SCOPE 1 & 2

### GREENHOUSE GAS EMISSIONS (GHG)

Scope 1 and 2 GHG emissions from our direct operations derive primarily from energy use at our manufacturing facilities and major corporate offices. We have set a goal to achieve a 50% reduction in our Scope 1 and 2 GHG emissions by 2035. Polaris has begun collecting Scope 3 emission information to help us fully understand our environmental impact.

### ENERGY USE AND GHG DATA

COMPANY TOTAL ENERGY USE (GJ)			
	2023	2024	2025
Natural Gas	887,263 (Scope 1)	695,732 (Scope 1)	711,197 (Scope 1)
Electricity	716,041 (Scope 2)	627,511 (Scope 2)	642,399 (Scope 2)
Fuels	108,135 (Scope 1)	146,442 (Scope 1)*	116,479 (Scope 1)
<b>Total</b>	<b>1,711,439</b>	<b>1,469,685</b>	<b>1,470,075</b>
Energy GJ / Sales \$	0.02	0.02	0.02
<b>Scope 1 and Scope 2 Energy Use (% of Total)</b>			
Natural Gas (Scope 1)	52%	47%	48%
Purchased Electricity (Scope 2)	42%	43%	44%
Fuel (Scope 1)	6%	10%	8%

\*Start-up activities at new Monterrey Mexico facilities increased fuel consumption in 2024.



**GREENHOUSE GASES UPDATE TOTAL COMPANY\* 2023-2025**

**COMPANY TOTAL \* GHG EMISSIONS (METRIC TONS CO<sub>2</sub>e)**

	2023	2024	2025
Total GHG Emissions (Scope 1 & 2)	137,471	121,274	120,470
Scope 1	53,742	49,513	47,956
Scope 2	83,730	71,761	72,514

\*Excludes immaterial leased facilities under 20,000 sq ft. Scope 1 and Scope 2 data certified by third party limited assurance audit

GHG IMPROVEMENT	2023	2024	2025
CO <sub>2</sub> e-ton Reduction	1,258	1,843	2,078
CO <sub>2</sub> e-ton REC impact	39,811	13,456	15,630
VPPA		15,713	15,650
<b>Total Reduction</b>	<b>41,069</b>	<b>31,012</b>	<b>33,358</b>

Scope 1 and Scope 2 data certified by third party limited assurance audit

**GHG REDUCTION PROJECTS**

In 2025, Polaris completed 25 energy savings projects aimed at reducing GHG emissions across our facilities by more than 2,078 tons of CO<sub>2</sub>e.<sup>1</sup> Our sites continued to focus on reducing leaks from compressed air systems, upgrading lighting to the newest LED technology and making process improvements to reduce energy usage. Project highlights include:



**Medina, Minnesota Roof Replacement Increases Energy Efficiency**

Our headquarters in Medina, Minnesota, replaced the 26-year-old asphalt roof with a new Ethylene Propylene Diene Monomer (EPDM) fully adhered rubber membrane roof. The updated material is known for its durability and weather resistance, especially in extreme temperatures. We also installed an additional two and a half inches of insulation for increased efficiency and protection.

The new roof is projected to help reduce the facility's energy usage by over 10% or 3,500 therms annually.

**Goupil, France Solar Array Installation is Completed**

The solar array installation at our facility in Goupil was completed in 2025. Over the course of three years, more than 3,645 solar panels, spanning nearly 8,000 square meters, were installed – making it our largest solar array.

The annual production of the fully operational solar array generates more than 1,500,000 kWh, which is two times the amount of the facility's electrical usage. The remaining electricity is routed back to the local grid.

**Huntsville, Alabama Optimizes Dust Collector Usage**

Early in the year, our team in Huntsville identified an opportunity to reduce the facility's energy consumption by automating the dust collectors in the welding department. The new system monitors each weld cell and shuts off the dust collector when welders are idle.

Following the successful pilot program, the project was implemented throughout the entire department. The implementation of the automated system is expected to reduce energy usage at the Huntsville facility by approximately 3,170,000 kWh.

Site level energy reduction claims and the resulting GHG reductions are validated using a third-party consulting firm.



**90%  
WASTE  
DIVERTED  
FROM LANDFILL**

**WASTE MINIMIZATION**

Polaris is committed to diverting 90% of our waste from landfill by 2035 using a comprehensive waste management approach. Our waste management standard requires our facilities to comply with applicable government generation, management and disposal regulations and Polaris standards. To minimize our environmental footprint, we look for opportunities to avoid the use of hazardous materials, to reuse or recycle materials, and to prevent the generation of waste.

In situations where prevention, reuse and recycling are not practical, Polaris applies control measures and treatment technologies designed to protect human health and reduce environmental impacts. We use only approved waste disposal facilities that have demonstrated they have the systems, technologies and practices in place to manage waste responsibly and comply with all applicable requirements.

Waste generation is a key measure of manufacturing efficiency. Our facilities track and report how operational waste is managed. We strive to reduce waste and prioritize environmentally responsible disposal methods, such as recycling of operational waste we generate and to maximize the use of environmentally beneficial disposal methods, such as recycling.

## WASTE

TYPE OF WASTE	2023	2024*	2025
Hazardous waste (tons)	1,337	1,284	1,368
Non-hazardous waste (tons)	8,464	10,613	9,315
Recycled (tons)	36,233	41,852	36,668
Recycling (%)	79%	78%	77%
Landfill Diversion (%)	82%	80%	80%

Start-up activities at new Monterrey Mexico facilities resulted in significant increases in non-hazardous waste disposal in 2024.

### 2025 FACILITY WASTE-REDUCTION SUCCESSES

#### Polaris Facilities Collaborate to Create Returnable Engine Crates

Dunnage materials account for a significant amount of facility waste. To reduce this impact, teams from our Roseau, Huntsville, Monterrey and Wyoming, Minnesota, facilities collaborated to design returnable, reusable engine crates.

Over the course of four months, teams worked diligently to design, test, and plan production requirements. This process included the development of a prototype in Roseau that was shipped to Monterrey and Huntsville for review.

Following design approval, Polaris Roseau manufactured more than 3,750 crates, completing production more than two weeks ahead of schedule due to effective coordination across all teams.

Introducing the use of returnable engine crates led to a reduction of nearly 900 tons of dunnage waste.

Along with reducing waste, the new crates maximize warehouse space, as 10 empty returnable crates require the same space as three empty one-time-use crates.

#### Monterrey, Mexico Recycles Spent Solvent

Recognizing the environmental impacts of solvent waste, Polaris Monterrey pursued more sustainable ways to manage solvent waste. With the help of a third-party vendor, the facility established an in-house recycling practice. The new process of managing used solvent also strengthened broader efforts to create a more self-sustaining facility.

The new measures resulted in 97% of the solvent being recycled and reused within the facility, leaving only 3% of waste being sent to confinement.

#### Huntsville, Alabama Diverts 80% of Waste from Landfills

In 2025, Polaris Huntsville enhanced its approach to managing wood and cardboard waste. Through a new partnership with Waste Management (WM), the facility strengthened waste-sorting practices and expanded its connections with third-party recycling partners. As part of these efforts, the site partnered with RockWood to recycle oversized and damaged pallets into mulch.

The facility also dedicated an auger exclusively for wood waste, enabling materials to be reused through the local landfill's wood recycling program.

Additionally, another new vendor, McVantage, was secured to manage the facility's large volume of standard-sized pallets at no cost. Pallets are then recovered, refurbished and reused instead of being sent to landfills.

With these changes, the facility recycled over 2,200 tons – an increase of nearly 50% from 2024.

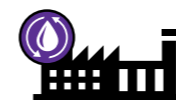
#### Monterrey, Mexico Utilizes Reusable Pallets

In addition to expanding solvent recycling, our Monterrey facility also implemented the use of reusable pallets. With manufacturing operations spread across multiple buildings, the facility identified an opportunity to reduce waste by using recycled pallets to move products between locations.

In the first year, the practice helped Polaris Monterrey divert 90% of waste from landfills and further our efforts to operate sustainably.

### ELECTRONIC WASTE

Rapid technological advancement has evolved our communication abilities and increased productivity rates, but it has also resulted in a dramatic increase in electronic goods discarded into our waste stream. These devices are safe for use in everyday business but can release heavy metals and other chemicals in certain environmental conditions when discarded. Polaris is committed to following recognized industry standards and properly recycling electronic waste to help prevent environmental impacts and promote responsible stewardship.



**100% OF**  
MANUFACTURING FACILITIES  
WILL IMPLEMENT A WATER  
STEWARDSHIP PROGRAM

### WATER

Water is an essential resource, and Polaris is committed to utilizing it responsibly. Water quality and availability are local issues that require a localized approach; therefore, we manage our operational water footprint through site-specific water stewardship plans. At the end of 2025, six Polaris facilities had implemented a water stewardship plan.

Our goal is to be good water stewards and to look for ways to improve our use of this natural resource by:

- Complying with local and national standards for wastewater discharge
- Understanding and controlling our operational water footprint
- Encouraging our employees to be water stewards

## WATER CONSERVATION RESULTS

2023	2024	2025
117 million gallons	117 million gallons	121 million gallons



**PARTICIPATE IN**  
EPA'S SMARTWAY  
TRANSPORTATION  
PARTNERSHIP

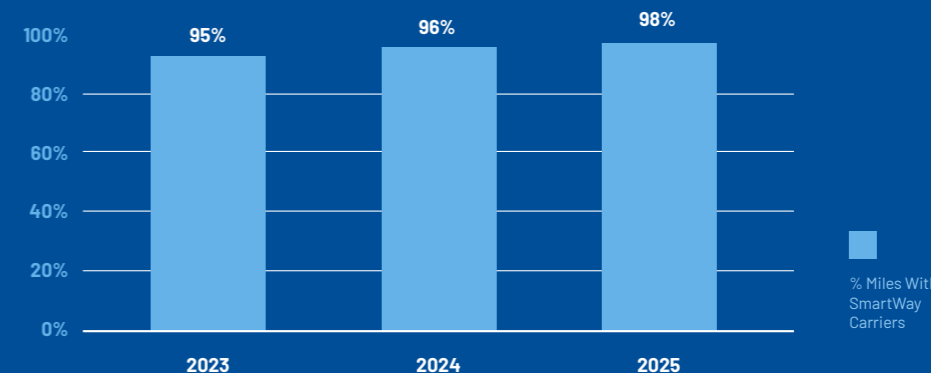
### TRANSPORTATION OF MATERIALS

Our teams are continuously looking for ways to improve the fuel economy and reduce the GHG emissions associated with the vehicles used to transport our materials and finished goods. Polaris partners with the U.S. Environmental Protection Agency (EPA) through participation in the voluntary public-private SmartWay program to help support these efforts.

We are encouraged by the success of this partnership, with 100% of our contracted truckload carriers being obligated to be SmartWay carriers. Participation in SmartWay has helped Polaris identify carriers and lanes with opportunities to improve CO2 scores, backhaul, equipment improvements and other efficiencies.

Polaris continues to steadily increase the percentage of miles driven with SmartWay carriers, as shown in the graph below.

## EPA SMARTWAY TRANSPORTATION PARTICIPATION



**AIR**

Polaris actively deploys control strategies to improve and manage the emissions from its emission-generating operations. Our pollution prevention approach includes investigating the use of lower volatile organic compound (VOC) emitting raw materials or fuels, installing pollution control technologies and driving efficiency improvements in our existing processes.

**AIR POLLUTANT EMISSIONS RESULTS**

	2023	2024	2025
Total Volatile Organic Compounds (VOCs) Emitted (Tons)	568	473	522
Total Sulfur Oxides (SO2) Emitted (Tons)	2.3	10.4	6
Total Nitrogen Oxides (NOx) Emitted (Tons)	72.6	211	152

Start-up activities at new Monterrey Mexico facilities resulted in significant increases in SO2 and NOx emissions in 2024.

**Environmental Compliance**

The principles of our EHS policy are applied through internal guidelines and standard operating procedures. We are committed to ethical business practices and governance standards. Polaris regularly reports environmental performance to key stakeholder groups as required by federal, state and local laws.

**ENVIRONMENTAL COMPLIANCE PERFORMANCE**

	2023	2024	2025
Inspections	10	10	21
Spills	0	2	0
Notices of Violation	1	0	1
Fines / Penalties	<b>Roseau Air</b> Permitting Violation: \$6,500	\$0.00	\$0.00

**Responsible Supply Chain Management**

Polaris strives to have a robust supply chain management and data collection process that supports a responsible, ethical and diverse global supply chain.

**Our Approach**

Our scalable, five-phase maturation plan guides our journey as we continue to refine our responsible sourcing processes, allowing us to expand our data collection and management to cover additional sourcing discipline areas, such as environment, anti-bribery, anti-corruption and more.

**SUPPLY CHAIN FIVE-PHASE MATURATION PLAN**



**PHASE 1:**  
Initiation



**PHASE 2:**  
Acquiring



**PHASE 3:**  
Auditing



**PHASE 4:**  
Sustaining



**PHASE 5:**  
Continuous Improvement

**SUPPLIER ONBOARDING PROCESS**

When bringing on a new supplier, Polaris facilitates a review of key metrics, including manufacturing processes and finances during the onboarding process to check for potential issues at the start of the relationship.

**SUPPLIER SURVEYS**

In partnership with Assent, Polaris conducts surveys with our supply base to collect data on their understanding of and compliance with ESG measures and protocols. The survey covers topics ranging from bribery and corruption, labor rights, business continuity, environmental policies and health and safety, and responses are followed up on as needed to gain additional insight.

**Next Steps**

Moving forward, Polaris will leverage data-driven insights to further strengthen and elevate our sourcing organization to a world-class standard.



# THINK PLACES

Positively impacting land and water through stewardship and responsible riding



## Material Topics:

Land & Water Impact



Rider Safety & Product Use



## In This Section:

- Responsible Riding
- Stewardship



## PROTECT WHERE WE RIDE

We are committed to promoting responsible riding practices and advancing stewardship initiatives that help protect and care for our natural resources.

### Our Approach

Protecting Where We Ride: THINK OUTSIDE is not just a tagline; it is a direct reflection of how much we prioritize being good stewards of the environment. We work to help maintain the places where people operate our products, so future generations can continue to enjoy powersports. In conjunction with rider education, we partner with global organizations that share our mission to protect land and water through environmental stewardship and conservation initiatives. We focus our efforts on the following areas:

- **Responsible Riding** – Promoting safe, responsible riding practices across the powersports community
- **Stewardship** – Advancing initiatives that help care for the outdoor places where people use our products



Polaris named to "America's Most Responsible Companies" by Newsweek

## Responsible Riding

### Our Progress

Polaris encourages those who ride our vehicles to do so safely and in a manner that minimizes environmental impact. To support these efforts, we provide a variety of safety resources on [Polaris.com](https://www.polaris.com), including best practices for trail maintenance and riding etiquette, along with educational videos, online tutorials, and stewardship events.

Local riding clubs – which are primarily volunteers – help keep trails in good condition through events that bring communities together to clean and assist with maintenance of local trail systems. Polaris is proud to support their efforts through our Support Snowmobiling Access Campaign, TRAILS GRANTS program (on page 43), and other initiatives.

### SUPPORT SNOWMOBILING ACCESS CAMPAIGN

In 2025, Polaris launched an awareness and fundraising campaign featuring the sale of custom t-shirts to help support [Advocates for Multi-Use of Public Lands \(AMPL\)](#) and local riding clubs working to maintain snowmobile trail access across the United States. The campaign featured two exclusive t-shirt designs, which were sold at multiple events, including [Hay Days](#) and [Epping](#). Proceeds from the sales of the shirts resulted in donations of over \$10,000 to both AMPL and local riding clubs through our TRAILS GRANTS program.



## PROTECT WHERE WE RIDE

Here is a sampling of the safe and responsible riding tips we share with riders through our website, social media, email and beyond

### SNOW



GEAR UP



KNOW YOUR TERRAIN



CHECK YOUR FUEL



PACK OUT WHAT YOU PACK IN



RIDE TO YOUR LEVEL

### MARINE



SHARE THE WATER



TAKE A CLASS



AVOID SENSITIVE AREAS



WATCH THE WEATHER



STAY ALERT & SOBER

### ON ROAD



OBEY THE RULES



PRE-FLIGHT YOUR TRIP



WATCH THE ROAD



RESPECT THE RIGHTS OF OTHERS



CHECK YOUR RIDE

### OFF ROAD



RIDE WHERE YOU SHOULD



GEAR UP FOR A SAFE RIDE



MAKE SURE ORVs ARE AGE APPROPRIATE



NEVER MIX ORVs & ALCOHOL



KEEP NOISE & DUST DOWN

## CLEANING UP THE DUNES AT CAMP RZR

Polaris continued partnering with [The Clean Dune Project](#), a nonprofit organization dedicated to maintaining riding areas and helping to safeguard future use for all. During Camp RZR, Polaris and The Clean Dune Project distributed over 3,400 reusable trash bags to encourage attendees to help keep the event area clean.



## Stewardship

### POSITIVE IMPACT

We seek to have a positive impact on the outdoor places where people use our products to enjoy nature and embrace new experiences.

#### Our Approach

Polaris recognizes that our success is dependent on people having access to ride and enjoy our products across terrains. As a result, we prioritize enacting best [production practices](#) and philanthropic giving.

One focus area of the Polaris' Community Giving is to help fund initiatives that benefit the environment. In addition to contributions from Polaris, our business segments, employees and dealers support initiatives that positively impact their stakeholders and communities.

#### Our Progress

In 2025, we partnered with multiple organizations to continue conserving natural habitats and resources globally.

### POLARIS FUND FOR OUTDOOR RECREATION GRANTS

#### Our Approach

In 2021, Polaris announced a partnership with the [National Forest Foundation \(NFF\)](#), donating \$5 million over five years to create the Polaris Fund for Outdoor Recreation. The Fund awards grants that support projects focused on restoring trails, protecting watersheds and improving wildlife habitats, aimed at creating a greater outdoor experience for all.

#### Our Progress

In 2025, the Polaris Fund for Outdoor Recreation supported projects in five U.S. National Forest locations, including:

- **Coconino National Forest, Arizona:** Helping improve motorized visitor navigation and protecting natural resources through the production and installation of new signage.
- **Lassen National Forest, California:** Focusing on the installation of updated trail markers and trailhead signs, along with the printing of winter recreation maps for public use.
- **White Mountain National Forest, New Hampshire:** Providing materials to repair two snowmobile trail bridges in need of new wood decking.
- **GMUG National Forest, Colorado:** Helping replace kiosk structures and update essential information at two locations within the Grand Mesa, Uncompahgre, and Gunnison National Forests.
- **Turkey Bay OHV Area, Kentucky:** Supporting projects, including a new paved entrance turn lane, striped traffic lanes, speed bump and safety signage installation, resurfaced parking areas, and expanded overflow camping and day-use zones.



**TRAILS GRANTS NEARS \$4 MILLION FOR TRAIL STEWARDSHIP**

Our [TRAILS GRANTS program](#) supports off-road and snow non-profit organizations across the United States and Canada to advance trail stewardship and rider education. In 2025, Polaris donated more than \$255,000 to 27 organizations. Learn more about this year's TRAILS GRANTS recipients from [April](#) and [November](#) 2025.

Since the program began in 2006, Polaris has supported more than 440 ATV, off-road, and snowmobiling organizations through nearly \$4 million in donations.



**SUSTAINABLE FARMING IN FRANCE WITH RANGER XP KINETIC**

Just outside Paris, France, a pioneering farming pilot program led by Hectar is revolutionizing the farming industry. Bringing together new and experienced farmers alongside leading French technology executives, the initiative explores how integrating technology and innovation can help bring environmental sustainability to the forefront of modern farming.

With over 300 acres to manage, the farm requires a vehicle that can withstand the rugged terrain, haul heavy equipment, and assist with day-to-day activities around the farm. For this important task, the team chose Polaris' premier electric UTV, the RANGER XP Kinetic. Its durability, reliability and reduced environmental impact made it the ideal partner for the project. It has become a key tool in increasing productivity without compromising Hectar's sustainability ambitions.

To learn more about how the RANGER XP Kinetic helps support environmentally-friendly farming, watch the full "[RANGER Stories: Driving Change](#)" video.

**“Not only does [RANGER XP Kinetic] support our productivity on-site, but it demonstrates what the future of farming looks like for the generations to come.”**

– **Eléonore de Brek**, Farm Manager at Hectar.

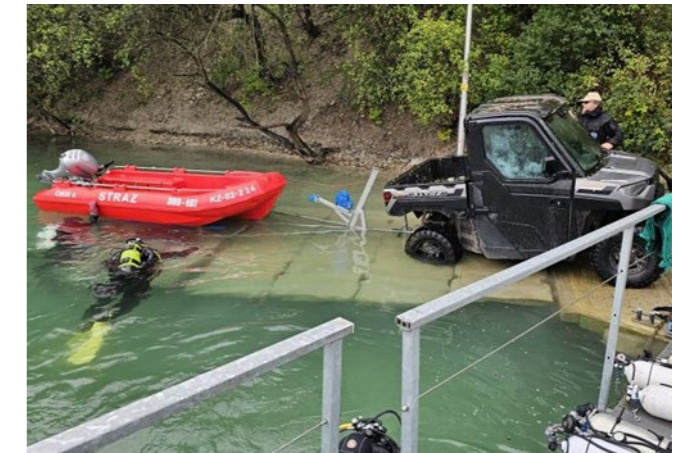
**EMPLOYEE IMPACT**

Polaris encourages employees to find meaningful ways to help protect natural resources and make a difference – for the planet and the company. Here are two examples of how Polaris employees made an impact in 2025:



**Roadside Clean-up: Rigby**

More than 60 Klim and 509 employees volunteered during a roadside clean-up event. Working together, the group helped beautify the community by removing dozens of bags of garbage from the area.



**Reservoir Clean-up: Opole**

Polaris Opole, along with other local organizations, worked together to restore the shoreline and underwater areas of the Kamionka Piast reservoir in Poland. Volunteers worked to remove extensive debris caused by storms.

**ONGOING ENVIRONMENTAL PARTNERSHIPS**

Polaris works with a variety of organizations focused on protecting and preserving access to natural spaces.

Through funding and vehicle donations in 2025, Polaris supported conservation work led by the following partners:

**[American Sand Association](#)**

Protecting off-highway access to the Imperial Sand Dunes Recreation Area and the right to ride on public lands in a responsible, environmentally balanced manner.

**[Pheasants Forever](#)**

Conserving pheasants, quail and other wildlife through habitat improvement, public awareness, education and land management programs.

**[Delta Waterfowl](#)**

Working to support the duck population and sustain the tradition of duck hunting in North America.

**[Rocky Mountain Elk Foundation](#)**

Conserving elk, and other wildlife, their habitat and the tradition of hunting.

**[National Marine Manufacturers Association](#)**

Working to strengthen and grow the recreational boating industry and provide access to safe bodies of water.

**[Waterfowl for Warriors](#)**

Supporting organized hunting excursions for current and former service members and first responders.

**Next Steps**

Looking ahead to 2026, we will continue leveraging our Geared For Good framework to strengthen environmental stewardship. With the continuation of our TRAILS GRANTS and NFF partnership, along with other collaborations and campaigns, including a new partnership with the [Foundation for America's Public Lands](#), Polaris' commitment to trail stewardship and rider education remains steadfast. Additionally, Polaris will continue to actively explore land and water conservation opportunities aligned with our THINK PLACES principles.



# THINK PEOPLE

Putting employees, customers, dealers and the communities where we live and work at the center of what we do

## Material Topics:

Talent Engagement  
Development &  
Wellbeing



Rider Safety  
& Product Use



## In This Section:

- Rider Safety
- Ethics and Compliance
- Our Employees
- Our Communities
- Our Dealers and Outfitters

POLARIS

SERVICE  
DOG



## Rider Safety

As new and experienced riders embrace opportunities to THINK OUTSIDE, rider safety is a top priority for Polaris. We concentrate on promoting proper vehicle operation and rider safety through education, safe riding experiences, dealer information, marketing/communication campaigns, technology, and more.

### Employee Rider Safety

#### Our Approach

Riding plays an integral role in Polaris' culture. To help understand the riding experience, we provide employees with opportunities to experience Polaris products and encourage them to seek ways to THINK OUTSIDE. We provide employees with tools and education to learn responsible riding practices. Our program is composed of four pillars: risk reduction, comprehensive training, policy compliance, and a Safety Always ride culture.

#### Our Progress

In 2025, Polaris continued to expand and refine our employee SxS training program through the release of engaging and educational content. Employees now have access to more training sites, including international sites, for gaining hands-on experience and enhancing their riding skills. In addition, more than 20 new trainers received certification. Highlights are included within this section.

#### EMPLOYEE TRAINING

We provide a variety of safety trainings to employees, either directly or through approved partners aligned with our Rider Safety Policy. In 2025, we added the following to our robust catalog of trainings:

- Launched a new employee rider safety campaign to engage employees located within our European facilities
- Introduced an online incident tracking system, which aims to collect information surrounding employee riding incidents. Data will be analyzed to identify trends and enhance employee training
- Expanded youth safety off-road training for children of employees

### GOLDEN RULES OF RIDER SAFETY

- 1 Complete Safety Training Before the Ride**
- 2 Read and Follow the Owner's Manual**
- 3 Perform a Pre-Ride Vehicle Inspection**
- 4 Wear the Required Gear, Always!**
- 5 Create a Ride and Safety Emergency Plan**
- 6 Inform Guests of Rider Safety Policy**
- 7 Always Ride within Your Ability**
- 8 Ride Sober and Free of Distractions**
- 9 Abide by All Laws. TREAD Lightly!**
- 10 SPEAK UP! Safety Always Culture**

### SWITZERLAND RIDER SAFETY CAMPAIGN

Polaris launched an employee safety campaign in Switzerland, a first-of-its-kind outside our US facilities, with the focus on raising rider safety awareness through on-site events, such as group rides, in conjunction with increased frequency of rider safety communications. As a result of increased efforts in Switzerland, participation in rider safety trainings and events participation grew to over 90%. We are committed to expanding rider safety awareness efforts across our facilities.

### EMPLOYEE YOUTH ATV TRAINING

The enthusiasm for outdoor activities and powersports often extends to employees’ families. To support safe riding practices, we provide youth training focused on safety, proper technique, and riding etiquette. In 2025, the program expanded by widening the eligible age range to include children from six years old to 17 years old and increasing the number of certified trainers – boosting participation by 300%.

### Next Steps

Rider safety will remain a top priority. We will continue to provide opportunities for our employees to receive hands-on rider safety training, along with aiming to expand our team of trainers. We will also monitor incident report data to identify areas of continued focus improvement, refine training materials and continue to help our employees and guests have safe riding experiences.



## Customer Rider Safety

At Polaris, we care deeply about the safety of our customers. We are committed to providing our riders with safe, quality products (see the [THINK PRODUCT](#) section for details) and encourage and promote safe riding practices so that riders may enjoy their experience time and time again.

### SAFE RIDING RESOURCES

#### Our Approach

Sharing Polaris’ passion for safe riding with our customers is demonstrated through materials like our owners’ manuals, online video content, pre-ride safety videos and the database of articles in our online [Help Center](#). These resources help educate riders about safe and responsible vehicle use, maintenance and transport, as well as the usage and replacement criteria for helmets and other protective gear and apparel.

#### Our Progress

In 2025, we continued to upload new content to our online library of resources and information regarding safe and responsible riding practices, including:

- Safety content on Polaris.com: Online videos continue to feature safe and responsible riding fundamentals for a variety of scenarios and terrains, like [trailer](#)ing and [avalanche safety](#).
- [Trail Talk](#): The YouTube series, featured on the Polaris Off Road channel, helps new owners learn responsible riding and vehicle maintenance best practices.
- Safety and maintenance training courses: Courses for our government and defense customers provide the tools needed to maintain and operate their vehicles safely.

### YOUTH SAFETY

#### Our Approach

Polaris proudly offers the industry’s largest lineup of youth vehicles and believes, as leaders, we have the opportunity and responsibility to reinforce youth safety. We emphasize the importance of having adult supervision while youth vehicles are in use and provide education on the use of correct gear and safe riding practices. We proudly collaborate with several partners, including national organizations, local and grassroots off-road clubs, and more, to amplify safe riding messages. Additionally, we offer employee-led safe riding training for youth riders of ORV products onsite at Polaris and at community events.

#### Our Progress

In 2025, Polaris continued partnering with the Minnesota 4-H and the Progressive Agriculture Foundation to help advance safe and responsible riding practices among young riders.



### YOUTH SAFETY PARTNERSHIPS

#### Minnesota 4-H

Since 2019, Polaris’ partnership with Minnesota 4-H has helped safety messaging reach almost 1.7 million youth. The partnership helps advance youth safety and leadership by supporting 4-H’s youth ATV safety education programs.

In 2025, Polaris donated \$1 million to expand our partnership with 4-H to initiate new safety program pilots with the Utah and Wisconsin chapters.

#### 2025 Impact:

- More than 1,600 youth participated in the ATV Safety Program
- More than 75 youths obtained an ATV safety certification
- Reached more than 300,000 with our ATV display at the Minnesota State Fair

In 2026, new online curriculum will be launched through CLOVER, a National 4-H online learning platform, which will make rider safety education accessible across the United States.

#### Progressive Agriculture Safety Day® Program

The Progressive Agriculture Safety Day Program is the largest rural safety and education program for children in North America. Since beginning our partnership with the Progressive Agriculture Foundation (PAF) in 2019, Polaris has supported 1,900 Safety Days across North America, which helped provide over 500,000 youth and 70,000 adult volunteers with OHV/ATV safety training.

#### 2025 Impact:

- Held 370 ATV/UTV in-person PAF Safety Days sessions, reaching 110,000 participants
- Conducted ATV/UTV demonstrations at 7 farm shows across the U.S.

## Ethics and Compliance

At Polaris, we have built a culture centered on integrity and are committed to doing business the right way – every day.



### Our Approach

Polaris maintains high standards of ethical behavior. To do so, we clearly communicate our [Code of Business Conduct and Ethics](#), [Supplier Code of Conduct](#) and [Human Rights Policy](#) internally and externally. We conduct internal assessments of our highest risk areas on a regular basis to track and reinforce compliance with these policies. Also, all employees are required to complete Code of Conduct training and attest to compliance, including reporting any suspected or known violations through their manager or the EthicsPoint hotline.

### Our Progress

Our Ethics and Compliance program is designed to support the company’s growth, with the elements of our program designed to comply with regulatory best practices. We assess our program with input from external subject matter experts and tailor our program to risks specific to our industry.

In 2025, our Ethics and Compliance team focused on three primary areas – updating the Code of Conduct, standardizing our process for regularly reviewing and updating our policies, and providing new avenues for reporting suspected violations of our Code.

While the core of the Code of Conduct remains steady, portions have been revamped to be more concise and easier to digest for audiences across the globe. The latest version of the Code of Conduct, which is available in nine languages, includes guidelines for the use of AI in the workplace. These updates are a part of our ongoing efforts to make it easier for all employees to understand and adopt highly ethical business behaviors.

We also concentrated on centralizing policies into a database. One of the features of the newly implemented software is the ability for policy owners to receive annual alerts to review policies and to make necessary updates.

Finally, we worked to enhance the reporting process for employees. New resources and reporting avenues have been made available. Employees can make reports through the EthicsPoint website, telephone and/or email.

See the report Appendix for more information regarding related topics, including our Supplier Code of Conduct, Human Rights Policy, Conflict Minerals Policy, substance compliance, compliance with the U.K. Modern Slavery Act, privacy, data protection and cybersecurity.

# 99.8%

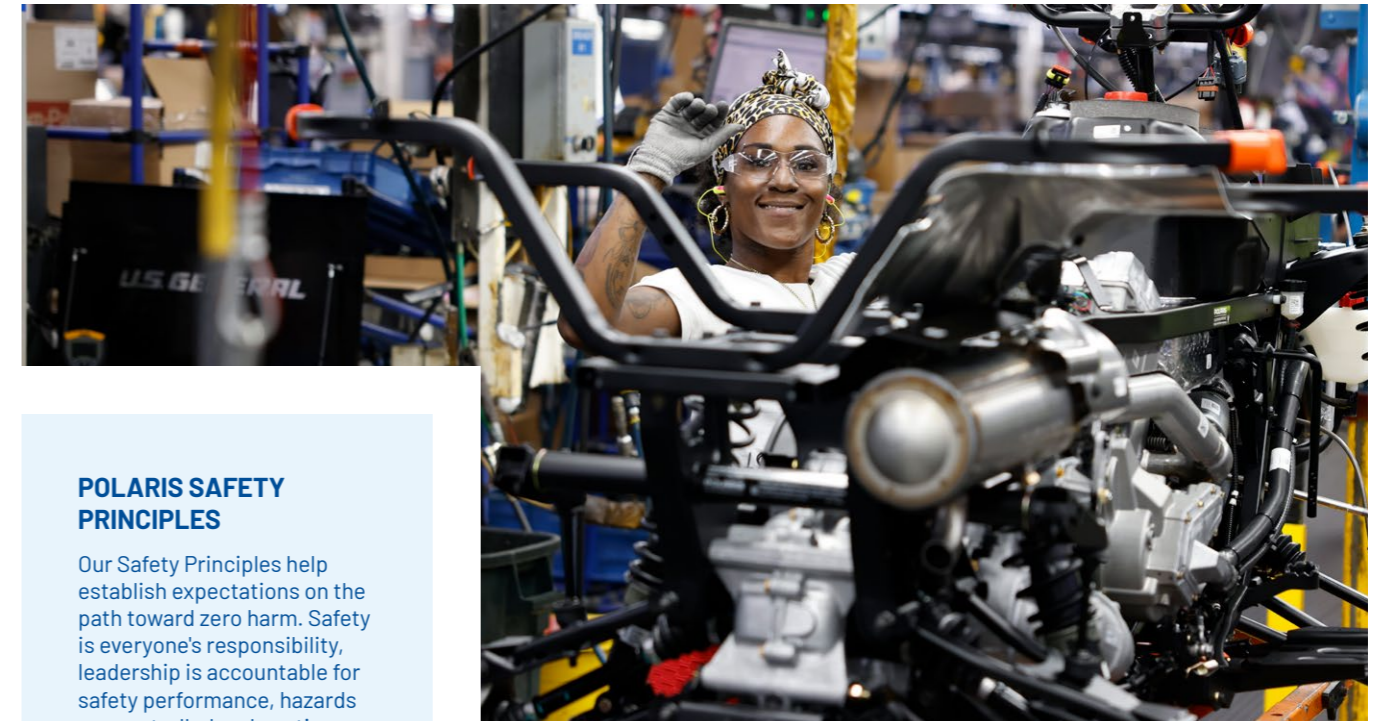
**OF OUR EMPLOYEES COMPLETED ANNUAL CODE OF CONDUCT TRAINING IN 2025.\***

*\*Includes salaried employees with company computer access; separate training is provided to hourly employees.*

## Our Employees

### EMPLOYEE SAFETY

We aspire to be an incident-free workplace and aim to protect the health and safety of our employees and contractors through ongoing efforts that eliminate hazards, educate employees and implement preventative measures.



### POLARIS SAFETY PRINCIPLES

Our Safety Principles help establish expectations on the path toward zero harm. Safety is everyone’s responsibility, leadership is accountable for safety performance, hazards are controlled and continuous improvement is required. Safety isn’t just a priority – it’s our way of life. The following Safety Principles guide Polaris personnel worldwide on how to conduct their daily work:

- We believe injuries and occupational illnesses can be prevented.
- We hold leadership accountable for safety performance.
- Assessments and continuous improvement are a requirement.
- We believe all employees and contractors have personal accountability for safety.

### Health and Workplace Safety

#### Our Approach

Polaris strives for a zero-harm culture that protects the health and safety of our employees and contractors. We are committed to conducting business in a safe and environmentally responsible manner, per our Environment, Health and Safety Policy, which has been endorsed by our corporate Environment, Health, Safety and Security (EHS&S) Governance Committee.

Our Environmental, Health and Safety (EHS) management system is deployed globally and follows a “Plan, Do, Check, Act” model. Our corporate EHS management system is generally aligned with the requirements of the International Standards Organization with clearly assigned roles, responsibilities, employee training requirements, targets and objectives. While we do not pursue certification under the Environmental (ISO 14001) or Safety (ISO 45001) frameworks globally, our Goupil Electric Utility Vehicle facility in France maintains ISO 14001 certification. Learn more about our environmental efforts in the [THINK PRODUCTION](#) section.

#### RESPONSIBILITY

Our employee safety and environmental stewardship efforts are overseen by our EHS&S Governance Committee and CRC respectively.

### EHS AUDIT PROCESS

Polaris leverages a risk-based auditing program to help assess our programs, monitor our performance against regulatory requirements and internal standards, and identify opportunities for improvement. Audit findings are communicated through the company and addressed by corrective and preventive action plans. Audit performance and key program metrics are reviewed as part of our governance process.

#### Our Progress

We continued reinforcing our culture focused on zero harm to our employees, contractors and the communities where we operate. In 2025, our total recordable incident rate (TRIR) was .39<sup>2</sup>. We continually look for opportunities to reduce risk within our organization, putting mitigation processes, procedures and tools in place to keep our team members safe. Whether employees are working in our facilities or riding our vehicles, we want them to live incident-free.

# 0.39

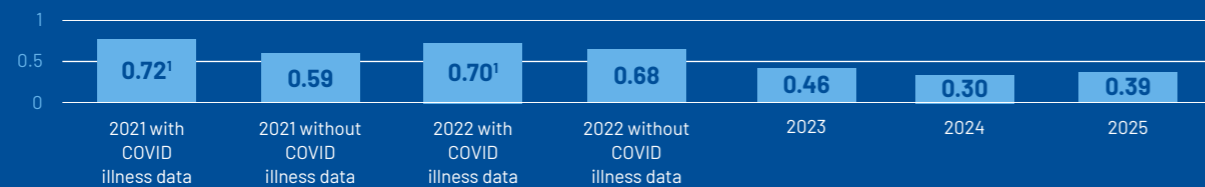
TOTAL RECORDABLE INCIDENT RATE

$$\text{TRIR} = \frac{\text{NUMBER OF RECORDABLE CASES}}{\text{NUMBER OF EMPLOYEE HOURS WORKED}} \times 200,000$$

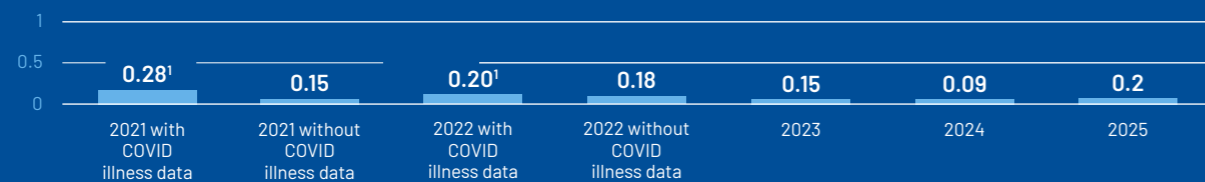
$$\text{LDIR} = \frac{\text{NUMBER OF LOST TIME CASES}}{\text{NUMBER OF EMPLOYEE HOURS WORKED}} \times 200,000$$

Standard calculations developed by the U.S. Occupational Safety and Health Administration (OSHA).

### TOTAL RECORDABLE INCIDENT RATE (TRIR)



### LOST DAY INCIDENT RATE (LDIR)



<sup>1</sup>2021 and 2022 rates incorporate COVID cases consistent with OSHA's interim guidance requiring the reporting of work-related COVID illnesses. We had zero fatalities in 2021, 2022, 2023, 2024 and 2025.

<sup>2</sup>The increase in total recordable incidents is attributed to additional international facilities reporting

### THESE POLARIS FACILITIES OPERATED WITHOUT A RECORDABLE INCIDENT IN 2025:

- **Polaris Administrative Offices:** Australia, Brazil, China, Finland, France, Germany, India, Japan, Mexico Sales, New Zealand, Norway, Spain, Sweden, Switzerland, Canada (Winnipeg), United Kingdom, U.S. (Medina and Plymouth locations)
- **Engineering Locations:** Lake Havasu, Novi, Wausau, Swissauto Powersports, Fort Pierce, Pinedale, Phoenix
- **Distribution & Manufacturing:** Spirit Lake, Rigby (Klim), Milford, Cuyahoga Falls (Premier OEM), Corona (ProArmor), Shanghai, Elkhart (Godfrey), Syracuse, Riverside, Opole

### SAFETY SPOTLIGHT: EHS&S ACHIEVEMENT AWARDS

The annual EHS&S Achievement Awards recognize individuals and teams whose work made a significant impact on the safety, security and environmental performance of our organization. Employee teams from across the globe can submit projects. Eight projects were selected across four categories:

- **EHS&S collaboration:** Improvements through connectivity across workgroups, facilities and business units
- **Environmental stewardship:** Resource efficiency and support for environmental goals
- **High performance:** Support adoption of our safety principles and our zero-harm culture
- **Security excellence:** Mitigate security risk and promote protection of people, places and assets

### MID-WEST AVALANCHE AWARENESS PILOT COURSE

Employees who ride in mountainous terrain for work must complete a hands-on avalanche safety course, with refresher training required every three years. In 2025, we introduced a pilot program in Roseau, Minnesota, featuring real-life rescue simulations to reinforce best practices. The initiative was well received and doubled participation in refresher courses.



## Fostering Our Best Team, Best Culture Philosophy

### OUR WORKPLACE

We believe a respectful workplace is core to our culture, enabling diversity of thought and innovation.

### EMPLOYEE WELLBEING

Investing in our team and helping them to reach their full potential is core to Polaris, and we strive to offer comprehensive wellbeing programs that reflect the broad needs of our employees while furthering initiatives for employee engagement and development.

#### Our Approach

At Polaris, we take a holistic approach to supporting the wellbeing of our team. We recognize that wellbeing looks different for every employee based on their needs and career stage, and proudly offer benefits and programs that support them and their families. We are equally committed to creating a welcoming, respectful environment across our workplaces and communities. A passion for innovation, diversity of thought and a shared love of the outdoors strengthen our culture and drive our success as a company.

### HEALTH AND WELLNESS

Polaris offers a comprehensive health benefits package along with wellness counseling, mental health and parenting resources. Employees also have flexibility and hybrid workplace options, depending on the nature of their work.

#### Blue Cross Blue Shield Case Management Program

Employees have access to the Blue Cross Blue Shield (BCBS) Case Management Program, which provides personalized support for employees living with chronic or acute conditions. Case managers help with care coordination, lifestyle guidance, and access to resources. Having a professional available to assist with care management can help reduce stress and increase knowledge about an individual's health condition.

#### Hinge Health

Hinge Health, a digital musculoskeletal care program, is offered at no cost to employees and dependents enrolled in a Polaris medical plan. The app features customized care plans, exercise therapy sessions, 1-on-1 support from a physical therapist or health coach, and a wearable pain relief device. In 2025, close to 200 employees used Hinge. Through the app's support, participants' pain was reduced by 57% and their intent for surgery by 44%.



### FINANCIAL BENEFITS

Polaris offers competitive pay, an Employee Stock Ownership Plan (ESOP), annual incentive plan, a 401(k) employer match, our award-winning financial wellness program, and a comprehensive Polaris Retirement Guide to support employees' financial wealth accumulation journey.

We host regular financial webinars to discuss popular financial-related topics, including retirement planning, HSAs, budgeting, market volatility and more. For employees seeking additional counsel, Polaris has partnered with Compass Financial Partners to help with individual goals and challenges via one-on-one meetings.

In 2025, 93% of employees who received personalized advice said they planned to make immediate changes to help reach their financial goals.

#### Tuition Reimbursement

Polaris values continuous development and education. We provide financial assistance to help employees achieve their personal and professional goals through our tuition reimbursement program. In 2025, Polaris provided more than \$760,000 in tuition reimbursement.

#### Polaris Scholarships

Our Polaris Scholarship Program helps offset the costs of postsecondary education for dependents of Polaris employees. Those who study full-time at an accredited two- or four-year college, university, or vocational or technical school are eligible to apply.

#### Employee Assistance Fund

During times of need, such as natural disasters or personal hardships, Polaris provides employees support through our Polaris Assistance Fund (PAF). The PAF helps employees around the world cope with unexpected setbacks that place financial stress on themselves and their families. The PAF is administered by E4E Relief, a 501(c)(3) non-profit organization. Polaris employees may apply or donate through the Fund portal. In 2025, the PAF provided \$114,000 in assistance to deserving employees.



Polaris named to "World's Best Employers" by Forbes

Polaris named to "World's Top Companies for Women" by Forbes

116

SCHOLARSHIPS AWARDED IN 2025

MORE THAN

\$3.2 million

IN SCHOLARSHIPS AWARDED SINCE INCEPTION

### EMPLOYEE ENGAGEMENT

Our employees are essential to Polaris' success. Designed to cultivate a community of learning and support, elective employee networks provide a variety of opportunities, including formal training, networking, mentorship and visibility; building community through riding events and volunteerism; and helping attract and retain talent.

## WOMEN LEADERS OF POLARIS

#### Women Leaders of Polaris

Women Leaders of Polaris (WLP) is focused on the development and mentorship of Polaris employees. Participation is open to all.

In 2025, WLP connected employees in the following ways:

- Matched 100 pairs of mentors/mentees through the WLP mentorship program. Participants connect to share experiences and advice on a variety of topics, including career paths, skill development, work-life balance and networking.
- Hosted a fireside chat with Andy Williams, President of Parts, Garments & Accessories (PG&A), where participants were able to hear his views and experience around empathetic and approachable leadership with a growth mindset.
- Celebrated International Female Ride Day (IFRD) with over 100 on-road and off-road rides, 11 hands-on learning stations, and over 200 custom-designed hats.
- Created the Women in Manufacturing (WiM) Liaison leadership position, which will help build a stronger connection with the national chapter of WiM.



#### WLP SPOTLIGHT: HUNTSVILLE, ALABAMA

Since its reformation in 2021, the Huntsville chapter of WLP has experienced tremendous growth and engagement. They hold the record of being the first WLP chapter to extend the mentorship program to hourly employees.

Over the last five years, the Huntsville chapter has helped fundraise for the Liz Hurley Breast Cancer Huntsville Hospital Fund. The group has helped raise almost \$100,000 for the non-profit organization. During the annual Liz Hurley Ribbon Run 5K Race, WLP Huntsville displayed a Slingshot and RANGER wrapped for Breast Cancer Awareness, along with a \$19,000 donation through plant sponsorship and employee contributions.

## EMPLOYEE DEVELOPMENT

### Our Approach

We are committed to investing in our people as they drive our business. We support employees' growth and development to maximize their potential, help Polaris drive change and innovation, and find new ways to THINK OUTSIDE.

### Our Progress

Polaris offered an array of talent development programs for employees in 2025. Below are a few highlights.

**Early Talent:** Polaris offers two distinctive early talent development program tracks tailored for students in college and recent graduates and focused on cultivating key leadership competencies.

- **The Polaris Internship Program:** In 2025, 83 talented university students participated in our centralized 12-week summer program. The Polaris internship provides intentional mentorship and cross-functional networking and development opportunities. Students gain real-world experience, develop foundational skills that prepare them for potential placement in our Development Program.
- **The Polaris Development Program:** A uniquely designed program to cultivate a pipeline of emerging leaders within the company. In 2025, close to 100 recent graduates were part of the Development Program and were working in one of seven functions – Engineering (with a focus on Core, Electrical, Software Controls and Powertrain), Operations, Digital & Information Technology, Finance, Marketing, Sales and Human Resources – providing opportunities for development and rotational, geographic and networking opportunities over two to three years with purposeful mentorship from the functional leadership team.



Polaris named to "Top 100 Internship Programs" by Yello



### EMPOWER YOUR ROAD PROGRAM LAUNCH

In 2025, Polaris Mexico introduced the "Empower Your Road" program aimed at enhancing the intern experience by developing long-lasting career skills. The pilot program is comprised of four sessions: Life and Career Planning; Boost Your Growth Through Effective Communication; Agility and Adaptability; and Time Management.

**Leadership Development:** These programs provide high-potential, top-talent employees from across our global locations with opportunities to grow and prepare for next-level roles. These experiences are foundational to developing the future leaders of Polaris.

- **Succeeding As a Polaris Leader:** Weeklong development program conducted twice a year for high-potential, top-talent individual contributors and supervisors.
- **Managing People at Polaris:** Self-directed eight-module program for new leaders of people at Polaris.
- **Polaris High-Performing Manager Training Programs:** Eight-week Foundational Leadership Training interactive course.
- **External Executive Vice President Development Programs:** In partnership with external institutes, these offerings provide external business case and leadership training focused on increasing the ability to lead in a rapidly changing global business context.



### DEVELOPMENT SPOTLIGHT: MONTERREY

In 2025, Polaris Mexico launched "Leading the Way," a developmental program for frontline leaders. Designed specifically for frontline leaders, the course features four learning modules, including enhancing leadership skills, nurturing emotional intelligence, building high-performing teams and delivering feedback. At the end of the first offering, 20 leaders earned certification. Polaris Mexico looks forward to welcoming more frontline leaders to the program in 2026.

## DEVELOPMENT DAY PROGRAM LAUNCH

In April 2025, Polaris hosted our first Development Day, a virtual learning experience with 30 different course options. Courses focused on enhancing leadership capabilities and developing skills needed to grow within employees' chosen career paths. Nearly 2,000 employees participated in Development Day. Due to the overwhelming response, a second event was held in the fall. Offering courses on career exploration, leadership skills and Polaris career resources, the second Development Day had approximately 550 participants from 11 countries. The strong response to these events highlights how passionate our employees are about continuing to learn and develop new skills.

**Manufacturing Training:** We believe that continuous learning and development help maintain a qualified workforce that performs with safety, quality and improvement in mind:

- **Manufacturing Training Assessment:** Creates guidelines to standardize and measure training and development practices in our manufacturing plants.
- **Frontline Leader Training:** The course demonstrates how Polaris' overall strategy applies to all parts of the global organization, how frontline leaders directly impact operations metrics, and how to use effective conflict management and problem-solving.

### Organization and Talent Review

Our process follows a "strategy, structure, people" flow, which assesses and outlines the company's readiness to execute each long-range plan. Talent implications are reviewed based on business or function priorities (strategy), future needs and capabilities to deliver (structure) and current talent (people).

### Next Steps

In 2026, Polaris will continue to actively seek new opportunities to help employees develop skills and build organizational capabilities needed for the future. Employees will have access to existing trainings, as well as new offerings tailored to their role.

### RECRUITING TOP TALENT

We recognize the importance of finding talent with broad experiences and expertise as that drives innovation, customer growth and employee engagement. Our recruiting team continues to broaden the scope of the candidate pipeline and highlight Polaris as a top employer for talent in our communities. Polaris is an equal-opportunity employer. For more about our Equal Employment Opportunity Policy in the [Appendix](#).



# Our Communities

## Polaris Community Giving

### Our Approach

Our community giving efforts work to drive long-term impact and positive change —through investments, product donations, and volunteerism. We are dedicated — at a corporate level and through support for the causes our employees value — to fostering strong, vibrant communities.

Polaris' community giving is focused on providing support in four focus areas: Safe, Responsible Riding, Preserving the Adventure, Future Powersports Workforce, Our Product in Action. To learn about our environmental stewardship efforts, see the [THINK PLACES](#) section of this report. Our work with youth safety is featured on pages 53 and support of the Future Powersports Workforce appears on page 64 of this section. Additionally, Polaris' individual business segments also support several stewardship initiatives.

### Our Progress

Polaris provided more than \$5.6 million to organizations and local communities in 2025 through corporate donations, grants, corporate matches of employee donations and vehicle donations.

IN 2025,  
**\$5.6 million**  
 WAS GIVEN THROUGH FINANCIAL SUPPORT AND VEHICLE DONATIONS

### 2025 BY THE NUMBERS

**\$5 million**  
 OVER 5 YEARS  
 FOR NATIONAL FOREST FOUNDATION

**\$255,000**  
 IN TRAILS GRANTS

OVER **\$1 million**  
 IN DONATIONS FROM EMPLOYEES

MORE THAN **16,000** HOURS  
 OF EMPLOYEE VOLUNTEER EFFORTS

**\$500,000** IN VEHICLE DONATIONS  
 MAINLY UTILIZED IN NATURAL DISASTER RESCUE AND RELIEF

OVER **1,600** NONPROFIT ORGANIZATIONS  
 SUPPORTED VIA DONATIONS

MORE THAN **16,000 HOURS** VOLUNTEERED  
 BY CLOSE TO 560 VOLUNTEERS

#### Top 5 causes:

- St. Jude Children's Research Hospital
- Greater Twin Cities United Way
- Second Harvest Heartland
- United Way of Vermillion
- The Huntsville Hospital Foundation

#### Top 5 causes:

- Acts of Kindness
- Feed My Starving Children
- Second Harvest Heartland
- Kiwi Snowmobile Club
- New York Blood Center Inc.

### TEXAS FLOOD RELIEF

Polaris has a long history of supporting communities during crises. When severe floods hit Texas in 2025, we quickly mobilized by donating four RANGER Crew XP 1000 NorthStar Edition Premium vehicles to Texas Search and Rescue ([TEXSAR](#)), helping teams reach remote areas for rescue, supply delivery, equipment transport, and cleanup efforts.

Search-and-rescue dogs were crucial in relief efforts. To support their work in challenging terrain, Polaris donated two RANGERS and helped secure two additional vehicles for [A Doggie 4 You](#), enabling faster, safer transport for the dogs and handlers while reducing injury and fatigue.

In addition, Polaris donated six RANGERS to the Salvation Army's Rescue and Relief Fleet and \$50,000 to the [American Red Cross](#) Disaster Relief Fund to help support wildfire relief efforts in California.

Knowing our vehicles have the capacity to boost disaster relief efforts is important to Polaris. We are proud to help empower organizations with the ability to more efficiently conduct rescue and relief efforts no matter the terrain.

More details about flood relief efforts are available on [Polaris.com](#).



*When Polaris heard we needed help, they wasted no time in making a generous donation of RANGER vehicles so our volunteers could help the dog teams traverse the rugged, treacherous terrain quickly and safely. Polaris's support meant we were able to avoid injury and overheating of the dogs while reaching areas they may not have otherwise been able to effectively search and expedited the number of searches we were able to conduct each day. On behalf of A Doggie for You and the K9 recovery teams we supported, thank you.*

– Patricia Godkin, the founder and President of A Doggie for You

## Supporting the Future Powersports Workforce in Our Communities

Polaris proudly supports a wide range of education programs to help foster future generations of manufacturers and engineers.

### EDUCATIONAL PARTNERSHIPS

Polaris helps inspire and prepare the next generation of manufacturing and engineering professionals through our continuous collaboration with various organizations.

#### BestPrep Mentoring

Employees volunteered at a BestPrep Career Exploration Day, showcasing diverse career opportunities at Polaris. The initiative supported educational development and workforce readiness, aligning with Polaris' commitment to social responsibility. The event impacted more than 75 students, fostering career awareness and inspiring future talent.

Since 2018, 430 Polaris employees have participated in BestPrep's eMentoring program, an online mentoring program that allows students to develop meaningful relationships with a professional.

#### Skills USA

Polaris helps support SkillsUSA's mission to help build a skilled workforce for the future. Our employees proudly volunteer to serve as technical chairs, judges and industry experts in snowmobile and power equipment repair competitions.

The specialized events also serve to give students real-world experience through tasks like mock interviews, pre-delivery inspections and diagnostic testing.

#### Junior Achievement

At the Polaris Manufacturing Center in JA's BizTown, students step into the world of powersports. They don't just learn—they design and build safe vehicles using advanced software, then market and sell their creations, gaining hands-on experience in engineering, business, and innovation.

## Employee Giving and Volunteerism

### HELPING EMPLOYEES GIVE BACK

Polaris employees continued to utilize the online Polaris Gives platform to donate to nonprofits of their choice and maximize their impact with a Polaris-funded match of up to \$5,000 per year. In addition, they tracked their volunteer time and, with our Dollars-for Doers Program, received dollars to donate to the nonprofits of their choice.



### SUPPORTS YOU IN YOUR EFFORTS TO GIVE BACK TO COMMUNITIES

**MATCHING GRANTS**

#### Matching Grant Programs

Employees receive \$5,000 of matching grants annually

**VOLUNTEER REWARDS**

#### Volunteer Rewards (Dollars for Doers)

Employees receive \$10 per volunteer hour to donate, up to \$500 annually

**VOLUNTEER TIME-OFF**

#### Volunteer Time Off Program

Employees receive eight hours of paid time off to volunteer



# 2025

### POLARIS GIVES: BY THE NUMBERS

- More than 2,050 Polaris employees from 13 locations gave over \$1.1 million to support more than 1,500 causes
- Employees volunteered nearly 16,200 hours, earning \$10 per hour (up to \$500) to be donated to their elected causes

### POLARIS GIVES WEEK

To further live out our Geared For Good values and encourage community involvement, we host Polaris Gives Week in October. Each site across the U.S. hosts volunteer projects and fundraising events designed to benefit organizations in their local area.

### LOCAL COMMUNITY DEVELOPMENT INITIATIVE

Giving back is the core of who we are. We support communities through partnerships that drive positive change through monetary donations and time spent volunteering. Polaris locations around the world are committed to supporting and giving back to their local communities. Below are just a few highlights from 2025:

- **Pucks for a Purpose:** Employees from five Polaris locations played in a charity hockey game to raise \$2,500 for local EMS services.
- **Wilderness Inquiry:** Polaris employees raised \$3,700 for Wilderness Inquiry, a non-profit organization that provides children with outdoor learning experiences.
- **Black Dog Ride:** Polaris Australia donated an Indian Motorcycle to raise funds for men's mental health and suicide prevention.
- **Sunburst Races:** 60 employees from the Marine team participated in the walk 5K, 10K or half marathon to raise funds for Beacon Children's Hospital.
- **Muddy Princess 5K:** Employees from Polaris' Wilmington Distribution tackled the challenging course while raising funds for Breast Cancer Awareness.
- **NitroX Camp:** Polaris Central Services employees volunteered to help middle school students learn how to build and race remote control cars.
- **MS 150 Minnesota Bike Ride:** For the 13th consecutive year, Team Polaris biked 150 miles to raise funds for the National Multiple Sclerosis Society. Employees have raised more than \$670,000 for the organization.

## Our Dealers and Outfitters

### Our Approach

Our dealers play a pivotal role in each customer’s ownership experience. Having a well-trained staff in every department contributes to dealership success and is critical to providing a positive experience for every customer. To support dealers, we offer a multitude of training programs and resources, including the University of Polaris, an online learning management system that delivers content to dealerships globally. The University of Polaris is also a valuable resource for Polaris Adventure Outfitters, educational institutions and individuals interested in learning more about our vehicles or starting a career as a Polaris technician.

### Our Progress

In 2025, Polaris remained dedicated to providing training opportunities and support for our dealers and outfitters.



### Dealership-Wide Training

Polaris provides product and process training to our dealer teams to enable the best customer experience and support dealer profitability.

### Certified Service Training

In 2025, Polaris continued strengthening the Certified Service program, with the goal of providing operational tools and efficiency to elevate the in-dealership customer experience and increase service retention, repurchase, and profitability for our dealer network. As dealerships invest in technical training, their employees gain expertise to advance their careers and best serve customers.

### Service Technician Education Program

Through the Polaris Service Technician Education Program (S.T.E.P.), we expand access to hands-on technical education and career pathways at technical schools, high schools, and community colleges across the U.S. and Canada.

In 2025, Polaris invested \$80,000 in S.T.E.P. scholarships, supporting the next generation of skilled powersports technicians. More than 1,000 students across 45 schools also received free access to Polaris eLearning focused on the maintenance of Polaris vehicles.

### Global Dealer Profitability Training

We provide training to our dealers in partnership with Garage Composites and Wheelhouse College on topics ranging from profit centers and digital sales to back-end processes. Our support helps dealership profitability and sustainability through process improvements that drive a best-in-class customer experience for our consumers.

+14,000

POLARIS DEALER STAFF PARTICIPATED IN OUR TRAINING PROGRAMS

64

NEW COURSES WERE AVAILABLE TO POLARIS DEALERS, INCLUDING TWO MANAGER-LEVEL BOOTCAMPS TO SUPPORT DEPARTMENTAL SUCCESS

850+

DEALERS EARNED A SERVICE TRAINING CERTIFICATION

\$80,000

IN SCHOLARSHIPS THROUGH THE POLARIS TECHNICAL SCHOOL PARTNERSHIP PROGRAM



### SNOWMOBILE DEALER TRAINING TOUR

Polaris representatives visited dealerships across the United States and Canada to showcase the industry-leading technology and innovations on our snowmobiles. During the visits, dealers and their staff received training to better understand each model in our snowmobile lineup. The knowledge and insights learned help empower dealers to better match customers with the right Polaris snowmobile based on their riding experience, style and wishlist.

### Certified Service Training Program in Mexico

In August 2025, Polaris Mexico conducted an intensive dealer technical training sessions were held in Monterrey, Guadalajara and Mexico City. Designed specifically for Mexico-based ORV and Indian Motorcycle dealers, key learning modules included powertrains, engines and electrical systems. After three weeks of training and a rigorous assessment, requiring a minimum score of 80%. More than 50 technicians from 30 dealerships earned the certification.

### Supporting Small Businesses with Polaris Adventures Elite

[Polaris Adventures Elite](#), featuring a suite of more than 20 tools created to help small, independent outdoor experience operators run their business more efficiently and further advance the overall outdoor adventure experience for customers, was launched in 2024. One year later, adoption exceeded expectations with over 60% of Polaris Adventure Outfitters having integrated to the Elite platform. The program showcases Polaris’ commitment to making powersports more accessible and supporting small businesses nationwide.

### Next Steps

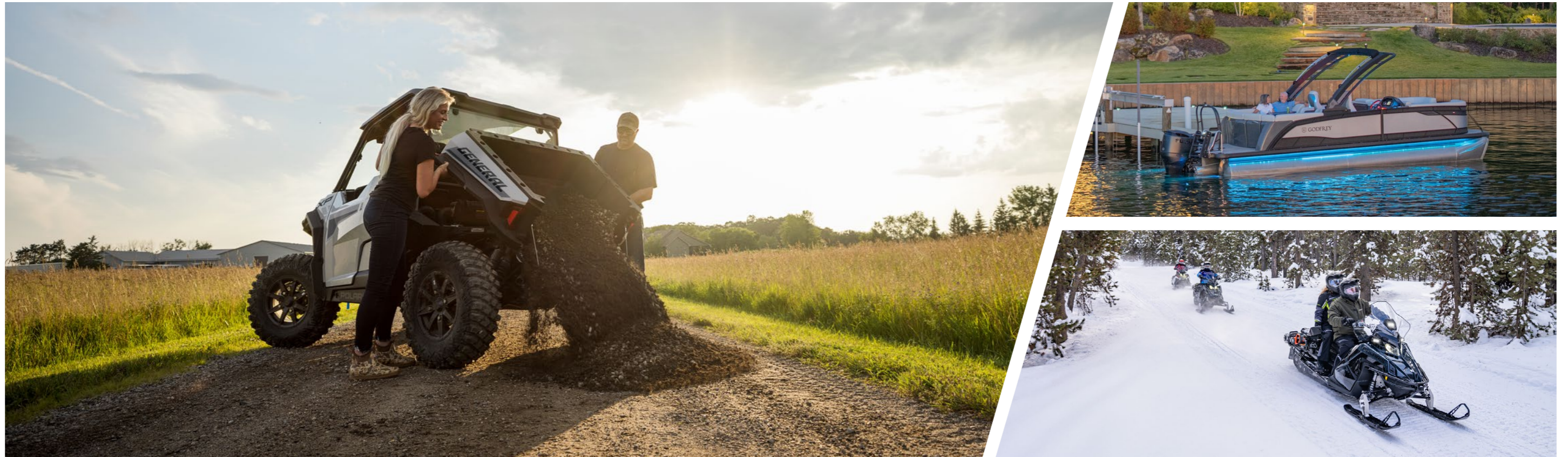
Polaris will continue to listen to the needs and feedback of our dealers, outfitters, community and industry partners. Additionally, we work to empower dealers and technicians through the development of new trainings and skill-building.

# APPENDIX



## In This Section:

- Policies
- Other Important Resources
- Glossary
- 2025 Sustainability Accounting Standards Board (SASB) Reporting



## Policies and Regulations

To maintain our high standards of ethical behavior, we communicate our policies internally and externally. Additionally, internal assessments of high-risk areas are continuously tracked, and compliance is reinforced. For more information about our policies and regulations, please visit [Polaris.com](https://www.polaris.com)

### CODE OF CONDUCT AND ETHICS

We are committed to nurturing an ethical workplace. Each year, employees are asked to complete Code of Conduct training to understand how to handle their day-to-day responsibilities per the Code. In 2025, 99.8% of salaried employees with computer access, as well as the Board of Directors, completed the annual Code of Conduct training. Polaris provides separate training for hourly employees. Learn more about our [Code of Conduct and Ethics and Compliance](#) program in the [THINK PEOPLE](#) section.

### PAY EQUITY

Polaris is committed to objectively establishing compensation levels for each role and paying for performance. Fostering an environment that promotes equity for performance and contribution is critical to our competitive advantage and essential to the success of our business. Pay is regularly reviewed during our organization-wide annual processes, which include merit, bonus, and stock awards in the spring and market adjustments in the fall. Reviews are also conducted when we have new hires, promotions, or off-cycle adjustments. Our focus on pay equity is grounded in the belief that compensation decisions should be based on job-related and individual factors, such as education and experience, performance, skill, impact and working circumstances.

### EQUAL OPPORTUNITY EMPLOYER

Polaris is an Equal Opportunity Employer and will make all employment-related decisions without regard to race, color, religion, creed, sex, sexual orientation, gender identity, national origin, age, disability, marital status, familial status, status in regards to public assistance, membership or activity in a local commission, protected veteran status, or any other status protected by applicable law.

### SUPPLIER CODE OF CONDUCT

Each supplier is expected to adhere to our [Supplier Code of Conduct](#) and Human Rights Policy (see below). Polaris requests suppliers to complete a compliance survey twice annually and commit to practicing these policies.

### HUMAN RIGHTS POLICY

Respecting human rights in the workplace and across our global supply chain is important to Polaris. Our [Human Rights Policy](#) requires Polaris and our suppliers to maintain a workplace free from harassment, discrimination, child labor, forced labor, and all other forms of compulsory labor. Safeguards against human trafficking anywhere within our operations and supply chain are also defined. The Policy outlines how we and our suppliers are expected to comply with all applicable labor, wage and hour laws, as well as all applicable health, safety and environmental laws and regulations. Polaris is committed to respecting the privacy and rights of employees and third parties, and we require our suppliers to do the same.

### CONFLICT MINERALS POLICY

Polaris supports the goal of ending violence and human rights violations in the Democratic Republic of Congo (DRC) by demanding transparency regarding the origins of all tantalum, tin, tungsten, and gold used in our products, as outlined in our Conflict Minerals Policy. Polaris requires its suppliers to undertake reasonable due diligence with their suppliers to identify whether any of the products supplied to Polaris contain minerals sourced from the DRC and, if so, whether the mines and smelters identified are certified as "conflict free" by an independent third party. View our [Conflict Minerals Policy](#).

### SUBSTANCE COMPLIANCE

Polaris governs the use of chemical substances in our products and adheres to strict local and global chemical substance regulations. Our Substance Compliance team is responsible for monitoring current, future and evolving global substance regulations. The team integrates our substance compliance requirements into our product design and identifies opportunities for improvement within our supply chain. Polaris has contracted with a third party that is a global leader in supply chain data management, to assist in gathering compliance declarations and surveys. Polaris reacts to changes in chemical substance regulations by remaining agile in our ability to expand data collection abilities in our supply chain and materials selection in product design.



### U.K MODERN SLAVERY ACT

We adhere to the U.K. Modern Slavery Act of 2015, which states that companies conducting business in the U.K. to publish a statement describing steps taken to verify that modern forms of slavery and human trafficking are not taking place in the company's business operations and supply chains. [View our Slavery and Human Trafficking Statement.](#)

### PRIVACY, DATA PROTECTION AND CYBERSECURITY

Polaris prioritizes protecting customers, employees and dealers' data in line with applicable privacy and data protection laws. We practice technical and organizational security measures designed to safeguard Polaris systems, products and information, along with consumer and employee personal information, from unauthorized access, disclosure, alteration or destruction. We strengthen our cybersecurity and privacy programs by participating in relevant industry groups to stay connected and informed, including the Automotive Information Sharing and Analysis Center (Auto-ISAC). The Polaris Privacy Notice explains how we collect, use and share consumer personal information. [View our Privacy Notice.](#)

## Other Important Resources

#### NUMBERS TO KNOW

EthicsPoint Hotline (1-888-219-3550)  
Safety Claim Phone Line (651-408-7205)

#### SITES TO KNOW

[Code of Conduct](#)  
[Supplier Code of Conduct](#)  
[Human Rights Policy](#)  
[Environment, Health and Safety Policy](#)

[Polaris Investor Relations Information](#)  
[Safe Riding Resources](#)  
[Equal Employment Opportunity Policy](#)  
[Polaris Help Center](#)

## Glossary

### AMPL

Advocates for Multi-Use of Public Lands

### AMU

Air make-up units

### ASI

ATV Safety Institute

### ATV

All-terrain vehicle

### Auto-ISAC

Automotive Information Sharing and Analysis Center

### BCBS

Blue Cross Blue Shield

### BOM

Bill of Materials

### BSR

Business for Social Responsibility

### CO2

Carbon dioxide

### CO2-e

Carbon dioxide equivalent

### CRC

Corporate Responsibility Committee

### DIY

Do it yourself

### DRC

Democratic Republic of Congo

### DOE

Department of Energy

### EAC

Energy attribute certificate

### ECE

Economic Commission for Europe

### EHS

Environmental, Health and Safety

### EHS&S

Environment, Health, Safety and Security

### EMS

Environmental Management System

### EPA

Environmental Protection Agency

### EPDM

Ethylene Propylene Diene Monomer

### ERM

Enterprise Risk Management

### ESG

Environmental, social and governance

### ESOP

Employee stock ownership plan

### GHG

Greenhouse gas

### GJ

Gigajoule

### HSA

Health Savings Account

### IFRD

International Female Ride Day

### I-REC

International renewable energy certificate

### ISMA

International Snowmobile Manufacturers Association

### ISO

International Standards Organization

### JA

Junior Achievement

### KPI

Key Performance Indicator

### kWh

Kilowatt hour

### LED

Light-emitting diode

### LDIR

Lost day incident rate

### MT

Metric tons

### MW

Megawatt

### MWh

Megawatt hour

### NCAP

New Car Assessment Program

### NOx

Nitrogen oxides

### NFF

National Forest Foundation

### NHTSA

National Highway Traffic Safety Administration

### NMFR

Near-miss frequency rate

### NMMA

National Marine Manufacturers Association

### NPS

Net Promoter Score

### NSPA

NATO Support and Procurement Agency

### OEM

Original equipment manufacturer

### ORV

Off-road vehicle

### OSHA

Occupational Safety and Health Administration

### PAF

Polaris Assistance Fund

### PAF

Progressive Agriculture Foundation

### PFAS

Per- and polyfluoroalkyl substances

### PG&A

Parts, Garments and Accessories

### PIN

Personal Identification Number

### PLT

Polaris Leadership Team

### PPA

Power purchase agreement

### PSS

Post-Sales Surveillance

### REC

Renewable Energy Credit

### ROHVA

Recreational Off-Highway Vehicle Association

### ROI

Return on investment

### SO2

Sulfur oxides

### SASB

Sustainability Accounting Standards Board

### S.T.E.P.

Service Technician Education Program

### SxS/SXS

Side-by-side vehicle

### TEXSAR

Texas Search and Rescue

### TRAILS

Trail Development, Responsible Riding, Access, Initiatives, Lobbying, Safety

### TRIR

Total recordable incident rate

### UTV

Utility terrain vehicle

### VOC

Volatile organic compound

### VPPA

Virtual power purchase agreement

### VTO

Volunteer time off

### WiM

Women in Manufacturing

### WLP

Women Leaders of Polaris

### WM

Waste Management

### ZEV

Zero-emission vehicles

# Polaris Inc. 2025 SASB Reporting

The Sustainability Accounting Standards Board (SASB) provides framework standards for disclosure on the financial impacts of sustainability. As there is no framework dedicated to the powersports industry, given the nature of Polaris's operations, SASB has classified Polaris in the Transportation sector, Automobiles industry. Given differences between our industry and the automotive industries, we have incorporated indicators from the SASB Automobile and Industrial Machinery and Goods standards. We welcome engagement on these topics and can be reached at [GearedForGood@polaris.com](mailto:GearedForGood@polaris.com).

AUTOMOBILE						AUTOMOBILE					
TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	2025 DISCLOSURE	TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	2025 DISCLOSURE
PRODUCT SAFETY	Percentage of vehicle models rated by NCAP programs with an overall 5-star safety rating, by region	Quantitative	Percentage (%) of rated vehicles	TR-AU-250a.1	None of our vehicles are rated under NCAP 5-star ratings. There are, however, industry safety standards applicable to our products published by the Recreational Off-Highway Vehicle Association (ORV SxS), the Specialty Vehicle Institute of America (ORV ATV), and the Snowmobile Safety and Certification Committee (Snowmobiles). There are federal safety regulations promulgated by the National Highway Safety Administration for Motorcycles and by the US Coast Guard for Boats. International analogs of these standards and regulations apply in other non-US markets, including Canada and Europe. We believe our products comply with these and any other applicable safety standards.	FUEL ECONOMY & USE-PHASE EMISSIONS	Sales-weighted average passenger fleet fuel economy, by region	Qualitative	Mpg, L/km, gCO2/km, km/L  Methodology: Average F/E calculated by model year as required for regulatory purposes.	TR-AU-410a.1	The topic of passenger fleet fuel economy and its associated metrics were omitted based on the lack of applicability to Polaris' business model as compared to automobile manufacturers.
	Number of safety-related defect complaints, percentage investigated	Quantitative	Number, Percentage (%)	TR-AU-250a.2	100% of NHTSA V00 complaints filed on Polaris vehicles are investigated.  100% of consumer complaints filed with the CPSC are investigated where identifying information is provided or reasonably discernible (i.e. VIN number, consumer's name, etc.).  Polaris received no vehicle safety-related submissions to its Business Ethics Hotline in 2025. 100% of vehicle safety submissions made to our ethics hotline are investigated.  Our Post-Sales Surveillance process is discussed on page 18 of this report.		Number of (1) zero emission vehicles (ZEV) sold, (2) hybrid vehicles sold, and (3) plug-in hybrid vehicles sold	Quantitative	Vehicle units sold	TR-AU-410a.2	In 2025, Polaris offered zero-emissions products across our Off Road, On Road and Marine business segments.  Polaris does not break out unit or retail sales of individual models.  Polaris offered the RANGER XP Kinetic, an electric side-by-side vehicle. Within our Polaris Commercial business, we offered the Pro XD Full-Size Kinetic, an electric off-road vehicle designed specifically to meet the needs of commercial customers.  Polaris' Goupil business manufactured all-electric on-road vehicles for commercial markets, while AIXAM offers diesel and electric on-road quadricycles. Combined, they offered 15 electric models across these brands. These businesses sold directly to customers in France and through dealers, distributors and subsidiaries across Europe.  Our Godfrey brand offered the Mighty G, a pontoon designed specifically with an electric propulsion engine in mind. Godfrey incorporated design elements that support maximizing the efficiency of the platform with an electric engine, such as using full-sized tubes to enable ideal flotation levels and minimize drag in the water.  Polaris did not sell any hybrid or plug-in hybrid vehicles.
	Number of vehicles recalled	Quantitative	Number	TR-AU-250a.3	Recall data reflects global recalls from our Off Road (ORV/ Snow), On Road (Motorcycles/Slingshot, Aixam and Goupil), Marine (Bennington/Godfrey/Hurricane), and Parts, Garments & Accessories Business Units. All recalls were voluntarily initiated by the Company.  Total vehicle recalls: 9  Off-Road Vehicle Recalls: 5      Marine Recalls: 0 Total Off-Road Vehicles Recalled: 16,249      Total Marine Units Recalled: 0  On-Road Vehicle Recalls: 1      PG&A Recalls: 3 Total On-Road Vehicles Recalled: 44      Total Helmets Recalled: 240,896						
LABOR PRACTICES	Percentage of active workforce covered under collective-bargaining agreements	Quantitative	Percentage (%)	TR-AU-310a.1	None of the hourly employees in the U.S. are covered by a collective bargaining agreement. Outside of the U.S., labor practices vary depending on local law and practice. Employees at our Monterrey, Mexico facility are unionized and subject to a collective-bargaining agreement.  The company does not disclose additional data in this category as it could be deemed commercially sensitive.						
	Number of (1) work stoppages and (2) total days idle	Quantitative	Number, Days	TR-AU-310a.2	Work stoppages: 0  Total days idle: n/a						

AUTOMOBILE

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	2025 DISCLOSURE										
FUEL ECONOMY & USE-PHASE EMISSIONS	Discussion of strategy for managing fleet fuel economy and emissions risks and opportunities	Discussion and Analysis		TR-AU-410a.3	Our Environment and emissions information begins on page 33 of this report.										
MATERIALS SOURCING	Description of the management of risks associated with the use of critical materials	Discussion and Analysis		TR-AU-440a.1	Please see our 10K Risk Factors, which can be found on page 10 of our Annual Report at <a href="https://ir.polaris.com/financial-information/annual-reports/default.aspx">https://ir.polaris.com/financial-information/annual-reports/default.aspx</a> .  Our Governance Information begins on page 10, and our Ethics and Compliance Information begins on page 54 of this report.										
MATERIAL EFFICIENCY & RECYCLING	Total amount of waste from manufacturing, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	TR-AU-440b.1	<table border="1"> <thead> <tr> <th>TYPE OF WASTE</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Hazardous waste (tons)</td> <td>1,368</td> </tr> <tr> <td>Non-hazardous waste (tons)</td> <td>9,315</td> </tr> <tr> <td>Waste Diverted from Disposal-Recycled (Tons)</td> <td>36,668</td> </tr> <tr> <td>% Recycled</td> <td>77%</td> </tr> </tbody> </table> <p>Includes waste volumes from facilities across Polaris, minus a few small domestic and international locations.</p>	TYPE OF WASTE	2025	Hazardous waste (tons)	1,368	Non-hazardous waste (tons)	9,315	Waste Diverted from Disposal-Recycled (Tons)	36,668	% Recycled	77%
TYPE OF WASTE	2025														
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Waste Diverted from Disposal-Recycled (Tons)	36,668														
% Recycled	77%														
MATERIAL EFFICIENCY & RECYCLING	Weight of end-of-life material recovered, percentage recycled	Quantitative	Metric tons (t), Percentage (%) Methodology: Percentage is weight of recovered and recycled EOL material divided by total EOL recovered material.	TR-AU-440b.2	Polaris does not compile this information outside of the EU where the End-of-Life Vehicle law requires Polaris to have programs to retrieve and recycle certain types of vehicles. No other region of sale has this requirement.  Polaris does not currently compile this information.										

AUTOMOBILE

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	2025 DISCLOSURE
MATERIAL EFFICIENCY & RECYCLING	Average recyclability of vehicles sold, by weight	Quantitative	Percentage (%) by sales-weighted weight (metric tons) Methodology: percentage is weight of components/materials in vehicle sold that are recyclable divided by total weight of all vehicles sold.	TR-AU-440b.3	Polaris does not currently compile this information.
	Table 2: Activity Metrics Number of vehicles manufactured	Quantitative	Number	TR-AU-000.A	In 2025, the Company shipped approximately 340,000 units worldwide to customers and dealers.

INDUSTRIAL MACHINERY AND GOODS

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	2025 DISCLOSURE												
ENERGY MANAGEMENT	(1) Total Energy Consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	RT-IG-130a.1	<table border="1"> <thead> <tr> <th></th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Total Energy (GJ)</td> <td>1,470,075</td> </tr> <tr> <td>Electric (GJ)</td> <td>642,399</td> </tr> <tr> <td>Electric %</td> <td>44%</td> </tr> <tr> <td>Renewables (GJ)*</td> <td>177,988</td> </tr> <tr> <td>Renewables %*</td> <td>12.11%</td> </tr> </tbody> </table> <p>*Renewable calculations do not include purchases of renewable energy certificates</p>		2025	Total Energy (GJ)	1,470,075	Electric (GJ)	642,399	Electric %	44%	Renewables (GJ)*	177,988	Renewables %*	12.11%
	2025																
Total Energy (GJ)	1,470,075																
Electric (GJ)	642,399																
Electric %	44%																
Renewables (GJ)*	177,988																
Renewables %*	12.11%																
EMPLOYEE HEALTH & SAFETY	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	Quantitative	Rate	RT-IG-320a.1	<table border="1"> <thead> <tr> <th></th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Total Recordable Incident Rate</td> <td>0.39</td> </tr> </tbody> </table> <p>Fatality Rate: 0  Polaris does currently calculate near miss frequency rate (NMFR).</p>		2025	Total Recordable Incident Rate	0.39								
	2025																
Total Recordable Incident Rate	0.39																



Polaris Inc.  
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