



POLARIS BUSINESS ETHICS HOTLINE FREQUENTLY ASKED QUESTIONS

When should I report a violation or suspected violation of the Code of Business Conduct and Ethics ("Code")?

You should report a violation of the Code as soon as you are aware of it.

Can I remain anonymous?

You can call anonymously, where allowed by local law. To ensure a report is anonymous, EthicsPoint does not trace phone calls and does not maintain any identifying electronic information from online reports. When you call, it is important to provide as many details as possible (e.g., who, what, when, where). Once an investigation begins, additional information may be needed. For this reason, you will be given a reference number, and you may be asked to call back or submit additional details at a later date to answer any follow-up questions.

If you do not report through EthicsPoint and want to remain anonymous, you may send an anonymous letter internally. Please see "Additional Resources" in the Code and "Other Reporting Options" on the EthicsPoint website.

I am not sure if an incident violated the Code. What should I do?

If you see or even suspect illegal or unethical behavior, or if you have a question, you have several options. In most cases, your immediate supervisor should be your first point of contact. However, if you're uncomfortable speaking with your immediate supervisor, if they are unable to answer your question, or if you have already shared a concern and believe it's not being addressed, you have additional options:

- Talk to any other leader
- Contact the Human Resources Department at your location
- Contact our Legal Department
- Contact our Chief Compliance Officer
- Additional resources listed in the Code

You can also use the Polaris Business Ethics Hotline at any time.

What will happen to me if I file a report?

Polaris encourages you to report suspected violations of the Code or the law, and prohibits retaliation against anyone who, in good faith, reports a violation of the Code or cooperates in an investigation. This is true regardless of whether the underlying report is found to be correct or results in corrective action. If you feel that you have been retaliated against, you can report this through EthicsPoint or through other resources identified in the Code. Reports about routine human resources matters should not be reported through this system; you should continue to work through your Human Resources department on these types of matters.



Where do I report?

You have several options. In most cases, your immediate supervisor should be your first point of contact. However, if you're uncomfortable speaking with your immediate supervisor, if they are unable to answer your question, or if you have already shared a concern and believe it's not being addressed, you have additional options:

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What is EthicsPoint's role?

EthicsPoint's role is to take reports over the phone or through the online hotline and then to make the reports available to Polaris personnel to investigate the report. By using EthicsPoint, Polaris can make sure reports can be made 24 hours per day worldwide. The EthicsPoint system also makes it easier for reports to be made anonymously, if necessary.

How does Polaris investigate reports?

Polaris will start an appropriate investigation using internal and/or external resources. Internal investigations are conducted by the HR function in conjunction with the Legal Department. The information in your report will be shared with investigation team members that need to be informed in order to conduct an appropriate investigation. All investigation team members will take steps to ensure the information is kept confidential. However, to conduct a complete and thorough investigation, information about the report may have to be disclosed.

How do I monitor progress on my report?

If you report to internal sources, you can simply ask the person you reported to and that person will provide you as much information as is appropriate. If you make a report through EthicsPoint, you will be assigned a unique code called a "report key" and you will be asked to create a password. Write down your report key and password and keep them in a safe place because Polaris will not have access to your report key or password. We encourage you to use your report key and password to periodically check your report for feedback, questions or updates. You may do this either online or by phone by contacting EthicsPoint.