



Modern Slavery Act 2016

Slavery and Human Trafficking Statement

Financial year

1. This slavery and human trafficking statement relates to the company's financial year beginning 1 January 2016 and ending 31 December 2016.

Introduction

2. We are committed to a programme of continuous improvement in our practices to combat slavery and human trafficking in our supply chains and in our business. It is our policy to conduct all business ethically and in accordance with the UK Government's Modern Slavery Strategy and as outlined in the UK Home Office Guidance "Transparency in Supply Chains: a Practical Guide" published on 29 October 2015 as those documents are amended from time to time.
3. We are committed to acting ethically in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter slavery and human trafficking. We will uphold all laws relevant to countering slavery and human trafficking in all the jurisdictions in which we operate.
4. We are not directly covered by the UK Modern Slavery Act 2015 because although:
 - (a) we are a body corporate;
 - (b) carrying on business or a part of its business in the UK;
 - (c) which supplies goods or services;

Polaris Britain Limited has a current annual turnover of less than the £36 million threshold required for section 54 of the Act to apply. Nonetheless, we wish to publish a Statement to set out the steps that we have taken and will be taking to ensure that slavery and human trafficking is not taking place in our own business or in our supply chains.

Organisation's structure, business and supply chains

5. For more than 60 years, we've been making high-quality, breakthrough products—whether it's launching the snowmobile industry, reinventing ATV categories year after year, developing the first purpose-built military vehicles or introducing a radical 3-wheel moto-roadster. From our entrepreneurial roots as a mechanical shop, we have grown into one of the world's largest Powersports companies. And in recent years, we've expanded beyond Powersports into adjacent markets, like commercial and military vehicles, where we can add value. Today, Polaris offers a diverse portfolio of best-in-class brands.
6. The Polaris Group is headquartered in Medina, Minnesota, employs around 8,100 employees and serves 100+ countries. We are organized into three businesses:
 - (a) Off-Road Vehicles (ORV) and Snowmobiles
 - (b) Motorcycles
 - (c) Global Adjacent Markets

7. Our suppliers are Polaris Industries Inc. and its subsidiaries which operate globally. In a small number of cases we purchase goods from other suppliers, namely, Nitton93 and Platinum batteries Ltd.
8. Other suppliers include IT contractors, HR providers and third party commercial real estate, cleaning, office supplies and office services required to support the staff.

Our policies on slavery and human trafficking

9. Our Group Code of Conduct informs staff that if they encounter a situation that might have ethical implications, it is important to alert someone immediately. This would include modern slavery violations. The Code suggests that talking it over with the staff member's supervisor or manager is a good first step. If that is uncomfortable, we encourage staff to visit their Human Resources representative, the Legal Department or our Compliance Officer.
10. Specific contact details are provided within the Code for:
 - (a) Sr. Director, Internal Audit;
 - (b) Chief Financial Officer;
 - (c) Chair of the Audit Committee;
 - (d) General Counsel; and
 - (e) Compliance Officer.
11. In addition staff can:
 - (a) call the Polaris Business Ethics Hotline which is available 24 hours a day, 365 days a year, the Hotline is managed by an independent third party provider (EthicsPoint) whose trained representatives will ask specific questions about the situation and submit a report to us for investigation. Each call is assigned a reference number so you can provide additional information or check on the status at any time; or
 - (b) complete an Online Report by visiting our external, secure server managed by EthicsPoint. Staff simply click on the "Reporting Violations" link on our company intranet or www.ethicspoint.com. Staff complete a form that enables us to investigate and take appropriate actions.
12. If staff report in good faith a potential violation of the law or Code or if they cooperate in a company investigation, they are expressly protected against retaliation, harassment or discrimination. This is true whether or not the report is found to be correct or results in corrective action.
13. So far as we are aware there were no reports either internally or to EthicsPoint during the 2016 financial year relating to modern slavery issues.
14. We intend in the coming financial years to take the following steps in respect of our policies:
 - (a) To prepare and adopt a specific policy in relation to modern slavery to be acknowledged by our suppliers;
 - (b) To review all relevant policies to see whether it is appropriate to refer directly to modern slavery issues
15. We are committed to ensuring that there is no modern slavery or human trafficking in our supply chains or in any part of our business.

Due diligence processes for slavery and human trafficking

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

Steps taken to assess and manage any risks

- 17. Our 2018 Action Plan includes considering what steps we should be taking to asses which parts of our business and supply chains (if any) have a risk of slavery and human trafficking taking place, and the steps you will need to take to assess and manage that risk.

Effectiveness

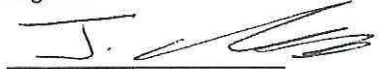
- 18. Ensuring that slavery and human trafficking is not taking place in our business and supply chains is and will always be a work in progress since we will regularly conduct due diligence exercises and risk assessments on our suppliers on this particular matter.

Training

- 19. Our 2018 Action Plan includes considering what training about slavery and human trafficking should be available to our staff and then ensuring that such training is carried out.
- 20. Our board of directors each received a briefing on modern slavery and the requirements of the Modern Slavery Act 2015 prior to them approving this Statement.
- 21. This statement is made pursuant to section 54(1) of the Modern Slavery Act 2015. It has been approved by the board of Polaris Britain Ltd and constitutes our slavery and human trafficking statement for the financial year ending 31 December 2016.

Signed:

[Stamp of the company]



Director

James Clarke



Director

Mike Speetzen

Date: _____