

OUR BRAND **PROMISE**

“

To provide industry-best cross border supply chain solutions & customer experiences through innovation and technological development while focusing on our people, customers and communities.

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On behalf of the management team I would like to invite you to be part of Polaris and introduce you to the CODE of Conduct.

We are proud to be a supply chain Company that defines our success by the positive impact we have on everyone we touch. Our growth tomorrow will come from clarity of purpose and aligned values.

As part of Polaris, it is important that you recognize the key role that you will play in supporting our Company culture. Our people are what make this Company so special and we work hard every day to maintain the culture that we have built throughout the years.

Our Company values were selected to represent who we are as a Company, where we came from and where we are going.

Our culture is based around our four pillars and brand promise, you will continue to experience here at Polaris. You were selected to be part of our team because you also embody these values.

It is my commitment to you that this organization will support your growth.

A handwritten signature in black ink, appearing to read "Dave Cox".

Dave Cox

President

POLARIS CULTURE PILLARS

OUR PRIORITY IS **SAFETY**

Safety is the non-negotiable foundation to everything we do. It is a sign of respect for ourselves and all the communities we serve.

WE HAVE **EACH OTHERS' BACKS**

Trust is at our core. Respect for diversity, in all its forms, is table stakes. We do what we say we'll do when we say we'll do it. When we fall short, we take accountability. When a teammate stumbles, we extend a helping hand. We know we're in a fortunate position and so we give back to the communities where our businesses operate, and our employees live.

RAISE **THE BAR**

"Good" is not good enough. No matter what role we play, we raise the bar on ourselves and each other every day. We set and hit challenging goals. We're disciplined, action oriented, accountable and constantly look for ways to improve how we operate – especially if it involves technology. We're into learning. We're humble enough to admit what we don't know, and we care enough to teach others what we do.

IT'S ABOUT **OUR CUSTOMER**

We go the extra mile to be the standout partner to our customers. Our reputation and success come from caring as much about their businesses as they do. Through our relationships, innovations and commitment to doing what's right, we make a genuine difference to their operations.

WE CARE **ABOUT THE FUTURE**

We recognize our responsibility to limit our environmental impact and support the regions we serve. By embracing innovative technologies and eco-friendly practices, we aim to reduce carbon emissions, use resources more efficiently and foster positive social impact. Together with our partners, customers and charitable organizations, we are creating a future where both our planet and communities thrive.

At Polaris (a.k.a we, us, "the Company"), we believe in our people, our services, our partners, and customers. For these things to flourish, we want to build-up our business on a high standard of transparency, integrity, and respect.



WHO DOES THE CODE OF CONDUCT (CODE) APPLY TO:

The CODE applies to all employees/workers including Management.

At times it may apply to persons we interact with.

Compliance with the CODE is mandatory and part of your relationship with the Company.

We are all responsible for not only reading the CODE but also understanding and complying with the CODE.

It is also important to report concerns including known or suspected violations of the CODE. The Company strictly prohibits any form of retaliation/retribution against employees/workers who report concerns in good faith.

BUT NOTE a mischievous or malicious allegation of a breach may be considered a breach of the CODE.

INTENT OF THE CODE:

The *CODE of Conduct* outlines the way in which we want to uphold this standard, both within our organization and externally to our vendor/partners, our customers and the public.

Inclusion of everyone is important to us, we applied the principles of inclusion where all genders have been incorporated into the language use in our communication to you.

The standards and expectations outlined in the *CODE of CONDUCT* are not exhaustive and should be interpreted together with our Policy Handbook.

Our policies and procedures comply with all applicable laws. This *CODE of CONDUCT* applies to all Polaris businesses and functional units, and to all controlled subsidiaries and managed affiliates.

If you have any questions or need clarification, please speak to your manager or a member of Human Resources.



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CONFIDENTIALITY

By virtue of your employment, you have access to information about Polaris' business plans, products, new services, pricing, promotions and technology. This information related to our business and operating companies is confidential.

We also must protect the confidential information of our customers, partners against theft loss unauthorized access, disclosure or any form of abuse.

Please do not disclose any Company information outside of Polaris without prior written authorization. Please help us protect Polaris and use your best judgement and ensure that no confidential information is disclosed.

PRIVACY

We take the protection of personal information seriously. Discussion or disclosure of personal information such as compensation (wages, salaries, bonuses, increases, etc.) employment matters (terminations, performance, etc.) customer information (customer lists, order information, etc.) is not permitted and can create a negative work environment.

Our commitment to privacy extends to our partners and suppliers.

Everyone must play a part to protecting personal information as well as any information required to keep Polaris competitive.

EQUITY

Workplace decisions are solely based on merit, skills and qualifications related to professional competence.

We strictly prohibit unlawful discrimination or harassment of any kind in the workplace on the basis of race, colour, ancestry, place of origin, ethnic origin, citizenship, gender identity, gender expression, sexual orientation, physical or mental ability, age, marital status, family status or disability or any other criteria contained in Federal and Provincial human rights legislation in Canada.

We will ensure that all our policies and decisions relating to the recruiting, hiring, promotion, termination, compensation and other terms and conditions of employment provide for equal rights and opportunities.



RESPECTING OTHERS

In order to achieve our vision of a respectful workplace, we recognize that the work environment must be one which demonstrates respect, dignity, equity and safety for all team members. Diversity and inclusion allow us to benefit from different perspectives and ideas which will in the long run benefit not only our Company but our customers, partners, communities we serve and the public as a whole.

Most of us were raised to treat people “the way we want to be treated” but, as we strive to be more diverse, inclusive and equitable, we follow a simple rule of thumb, “treat people- the way they want to be treated”, not the way you want to be treated or the way you think people should be treated. Keep their dignity intact and make sure everyone feels great coming into work and leaving work every day.

The fair treatment of customers, our partners, suppliers is part of our ethical culture which respects others. Polaris is committed to keeping them in mind in of our business practices.

DIVERSITY AND INCLUSION

We value difference and diversity by respecting all our team for their individuality, abilities and inspirations.

As part of Polaris’ continued commitment to inclusion we must accommodate others in the team and strive to remove any barriers.

We recognize that the world is made up of different people, beliefs and origins and we embrace the world in all its diversity. It is your responsibly to make sure that you uphold this commitment, respecting, valuing and celebrating each other for our unique differences.



VIOLENCE & HARASSMENT

Polaris holds a zero-tolerance policy for any violence or harassment (verbal, physical or visual) committed in the workplace and any related settings.

Harassment includes any comment, conduct, or physical contact that is known or ought to be reasonably known or ought to be unwelcome. It can take many forms including but not limited to: jokes, threats, insults, unwanted sexual solicitation or advances.

Posting offensive pictures even in your own workspace or vehicle, wearing clothing with offensive sayings, passing around emails with offensive jokes or anything else that spreads offensive materials among a group of people is inappropriate.

If you feel that you have been harassed by anyone or witnessed an act of harassment at Polaris by a team member, a partner or a customer please report the incident to your HR Team or President immediately. All complaints will be taken seriously and investigated as required and appropriate action will be taken. We can only investigate with your cooperation and information.

DRUGS & ALCOHOL

It is well known that drugs, even in some cases prescription drugs, can negatively affect a person's job performance and present a safety hazard. Impairment while working caused by either drugs or alcohol will not be allowed and will be treated seriously. If you are found in the possession of or under the influence of drugs or alcohol at work you may be subject to some form of disciplinary action.

The Company has issued a separate Drug and Alcohol Policy which applies to drivers and also to safety sensitive positions. For all other employees or workers/contractors it is expected that alcohol or drugs – except prescription drugs which do not impair the job function – will not be brought into the workplace or consumed in the workplace.

Drugs, drug paraphernalia and alcohol are not permitted at Polaris offices, vehicles or at Company sponsored events.



SPECIAL FAVOURS/BRIBES/FRAUDULENT ACTIVITY

We know people are kind and want to say “Thanks” for a job well done. Please do not offer and/or accept any gifts, hospitality, rewards, benefits or other incentives from outside parties in any way. This could create or give the appearance of a bribe or that could affect either party’s impartiality, influence a business decision or lead to the improper performance of an official duty or contractual duty.

As part of our Company values we adhere to all anti-corruption and anti-bribery laws

We therefore prohibit the following:

- i. Giving or offering anything of value to improperly influence business decisions or obtain improper business advantage
- ii. Use of any form of bribery such as kickbacks, pay offs or other corrupt or illegal practices

If you are offered or asked for a bribe – even a small one – refuse it. You must report incidents of corruption and/or bribery.

Fraud is an act – either intentional or by omission which is intended to deceive or mislead for personal gain. Examples are forgery, bribes, misuse of confidential information false/fictitious claims for goods or services not received. You must make sure that all expense documentation is accurate and business related. Please follow our expense reimbursement requirements.

If you require clarity please speak to your direct manager.



CONFLICTS OF INTEREST

We have an obligation to act in the best interest of the Company and its partners and customers. When you are in a situation in which competing loyalties could cause you to pursue a personal benefit for you, your friends or your family at the expense of Polaris or our vendor partners and/or customers, you may be faced with a conflict of interest and circumstances that reasonably present the appearances of a conflict.

Conflicts may lead to fraud.

If you are ever in doubt about a potential conflict of interest, please speak with your manager or a member of the Human Resources team.

FRIENDS/RELATIVES AND CO-WORKER RELATIONSHIPS

Your relatives, significant others or friends may be considered for employment. As with all applicants, the hiring decision will be primarily based on the candidate's skills, experience, past performance. These decisions should be based on individual merit and performance without bias or influence. Of note, it is our policy that relatives, significant others or friends will not work in proximity to the person that has brought them to Polaris to ensure there are not conflicts of interest and/or the perception of favoritism.

If a significant other relationship is established during employment between employees, we ask that you disclose such relationship to the employee's direct manager(s) immediately to avoid the appearance of conflict and/or favouritism.

We ask for the same disclosure if a significant other relationship is established either before or during employment between a team member and a supplier/vendor. Personal relationships must maintain a high level of professionalism and must not influence your ability to act in the best interest of Polaris or affect any workplace relationships.

Should a conflict of interest arise, appropriate action will be taken to ensure that working relationships are not affected by personal relationships.



HEALTH & SAFETY

Polaris is vitally interested in the health and safety of our team members, workers and contractors. Protection from an injury or occupational disease is a major continuing objective. We will make every effort to provide a safe, healthy work environment. Everyone must be dedicated to the continuing objective of reducing risk of injury.

Polaris is ultimately responsible for health and safety and will take every reasonable precaution possible for the protection of our people. We are committed to promoting a safe and healthy workplace for all team members, workers, contractors, customers, partners and visitors.

In pursuit of our commitment, Polaris will develop, implement and enforce such policies and procedures that promote and provide a healthy and safe work environment.

We understand the Company importance of safety to the well-being and productivity of our people and strive to safeguard the workplace from injury and illness.

Polaris will act in compliance with all applicable workplace health and safety legislation.

Although the Company must bear the responsibility, you must also protect your own health and safety and the safety of others by working in compliance with the law and with safe work practices and procedures established by the Company and applicable legislation.

Safety is the responsibility of everyone all the time! If you see or are aware something is unsafe... call it out!



SOCIAL MEDIA

Digital and social media networks, (eg; Instagram, Facebook, YouTube, LinkedIn, Glassdoor, TikTok, WhatsApp, etc.) team spaces, groups and blogs have changed the way we communicate, interact and do business with customers, vendor partners and other Polaris stakeholders, but also within our Company networks.

There are lots of benefits to using social media, but it also has its risks. Always remember you represent the Polaris brand whether you are on or off the job and whether you are on or offline. Use the policies found in our Handbook to help guide your social media presence.

Although social media is important, communication in any form must be done responsibly and in keeping with the Company's values and privacy/confidentially requirements.

Always be careful to keep in mind that you are our representative and consider the affect any oral or written communication will have on the Company reputation and brand NEVER make discriminating, hateful, threatening or illegal comments in any format.

Also, any media interviews of any kind, may only be conducted with full approval the executive leadership team at Polaris.

COMPANY EQUIPMENT/ASSETS

Polaris entrusts its employees with the tools and equipment to do their job effectively, but we count on you to be responsible and not wasteful with Polaris' property. This includes but is not limited to computer and laptop equipment, mobile devices, office supplies and furniture. We ask that you treat these items with care.

You must take care to use the Company assets only for legitimate business purposes and to protect them against theft, damage, loss or misuse.

You also should only take furniture, equipment, supplies, files or any other information from Company premises if properly authorized. If you are authorized to work at home any Company assets must be kept safe and not be used by any others including family members.

Any breach must be reported immediately.



Also, please ensure that you follow all security, privacy and internet policies outlined in our Handbook.

INTELLECTUAL PROPERTY

Polaris' intellectual property rights (our trademarks, logos, copyrights, trade secrets, patents, and "know how") are valuable assets. Unauthorized use and distribution of our intellectual property can result in loss of value, damages and/or a breach of confidentiality.

Please report any misuse or sharing of intellectual property to your manager, or member of Human Resources.

In closing please ensure that you follow all policies in this CODE as well as any handbooks, manuals etc. If you have any questions or need clarification please contact your direct manager or a member of the Human Resources Department.

Live the Polaris way!