

**Polaris Inc.**  
**Reclassified Pro Forma Financial Data**  
**(in Millions, Except Per Share Data, Unaudited)**  
**April 28th, 2026**

Starting in the first quarter of 2026 the Company began reporting under the following reportable segments: Polaris Powersports, Marine and Aixam & Goupil. For comparative purposes, historical reported and adjusted sales results have been reclassified below into these new reportable segments. Historical reported and adjusted results related to divested businesses, including Indian Motorcycles, are included in Corporate.

<b>GAAP</b>						
	<b>FY-24</b>	<b>Q1-25</b>	<b>Q2-25</b>	<b>Q3-25</b>	<b>Q4-25</b>	<b>FY-25</b>
<b>Powersports</b>						
Sales	<b>5,867.2</b>	1,239.7	1,460.2	1,543.2	1,610.8	<b>5,853.9</b>
Gross Profit	<b>1,202.7</b>	206.3	301.2	342.9	342.5	<b>1,192.9</b>
<b>Marine</b>						
Sales	<b>480.9</b>	115.4	155.3	103.4	138.3	<b>512.4</b>
Gross Profit	<b>80.6</b>	14.3	26.6	11.8	19.8	<b>72.5</b>
<b>Aixam / Goupil</b>						
Sales	<b>335.4</b>	61.1	81.2	77.3	102.9	<b>322.5</b>
Gross Profit	<b>108.9</b>	15.7	21.4	21.6	33.0	<b>91.7</b>
<b>Corporate*</b>						
Sales	<b>491.9</b>	119.6	156.0	117.7	69.9	<b>463.2</b>
Gross Profit	<b>74.6</b>	8.7	10.0	4.0	(11.1)	<b>11.6</b>
<b>Total Polaris</b>						
Sales	<b>7,175.4</b>	1,535.8	1,852.7	1,841.6	1,921.9	<b>7,152.0</b>
Gross Profit	<b>1,466.8</b>	245.0	359.2	380.3	384.2	<b>1,368.7</b>
Income from continuing operations before income taxes	<b>140.8</b>	(71.1)	(92.6)	(12.1)	(356.9)	<b>(532.7)</b>
Net Income from continuing operations attributable to Polaris Inc.	<b>110.8</b>	(66.8)	(79.3)	(15.8)	(303.6)	<b>(465.5)</b>
Diluted EPS from continuing operations attributable to Polaris Inc.	<b>1.95</b>	(1.17)	(1.39)	(0.28)	(5.34)	<b>(8.18)</b>

<b>NON-GAAP</b>						
	<b>FY-24</b>	<b>Q1-25</b>	<b>Q2-25</b>	<b>Q3-25</b>	<b>Q4-25</b>	<b>FY-25</b>
<b>Powersports</b>						
Sales	<b>5,867.2</b>	1,239.7	1,460.2	1,543.2	1,610.8	<b>5,853.9</b>
Gross Profit	<b>1,207.0</b>	208.1	301.3	342.9	342.8	<b>1,195.1</b>
<b>Marine</b>						
Sales	<b>480.9</b>	115.4	155.3	103.4	138.3	<b>512.4</b>
Gross Profit	<b>80.7</b>	14.3	26.6	11.8	19.8	<b>72.5</b>
<b>Aixam / Goupil</b>						
Sales	<b>335.4</b>	61.1	81.2	77.3	102.9	<b>322.5</b>
Gross Profit	<b>108.9</b>	15.7	21.4	21.6	33.0	<b>91.7</b>
<b>Corporate*</b>						
Sales	<b>491.2</b>	120.1	151.2	114.1	68.6	<b>454.0</b>
Gross Profit	<b>88.9</b>	17.3	10.5	4.1	(6.1)	<b>25.8</b>
<b>Total Polaris</b>						
Sales	<b>7,174.7</b>	1,536.3	1,847.9	1,838.0	1,920.6	<b>7,142.8</b>
Gross Profit	<b>1,485.5</b>	255.4	359.8	380.4	389.5	<b>1,385.1</b>
Income from continuing operations before income taxes	<b>231.6</b>	(50.4)	17.3	39.1	4.0	<b>10.0</b>
Net Income from continuing operations attributable to Polaris Inc.	<b>184.8</b>	(51.1)	22.9	23.3	4.4	<b>(0.5)</b>
Diluted EPS from continuing operations attributable to Polaris Inc.	<b>3.25</b>	(0.90)	0.40	0.41	0.08	<b>(0.01)</b>

\*Corporate includes divested businesses