

April 2023

Subject: BRP & PINION Supplier Code of Conduct

Dear Madam, Sir,

Today, business is expected to actively manage and report its performance, not only its economic, but also its environmental, social and ethical performance. Our parent company Bombardier Recreational Products Inc. and its affiliates (BRP & PINION) believe in an integrated approach throughout the supply chain in managing these objectives. In fact, such socially responsible and ethical conduct has become a prerequisite for many of our customers and other stakeholders. We believe that a company that acts with integrity inspires confidence in employees, customers, suppliers and partners, as well as the wider community. And this contributes to sustainable economic growth.

In 2009, BRP adopted the BRP Supplier Code of Conduct (herein the "Supplier Code"), setting out some fundamental rules and expectations. BRP suppliers are expected to comply, at a minimum, with the requirements of the Supplier Code or with the provisions of laws of the jurisdictions in which they operate, whichever are stricter. In 2011, BRP deployed the first phase of its corporate social responsibility strategy in order to consolidate its leadership within the motorsports industry. BRP suppliers are a core component of this initiative. For this reason, BRP expects its suppliers to share this commitment by improving their own environmental and social records in an effort to build a sustainable supply chain.

In 2012, BRP has performed a periodic review of the Supplier Code and has updated it in order to reflect a continued commitment to corporate responsibility. In light of the above, BRP considers the individual commitment of each supplier to comply with the Supplier Code an important factor in its decision to enter into or remain in a business relationship.

We kindly request that, as a PINION supplier, you take the time to review the attached Supplier Code. We are confident that you will pledge your support to this initiative, and would expect you to deploy these standards in your own organizations. In addition, we recommend that you become familiar with the business practices of your suppliers/sub-contractors to ensure they in turn operate within the guidelines of this Supplier Code. Non-compliance with the terms of the Supplier Code may result in the discontinuance of our business relationship.

If you need any further information, please do not hesitate to contact the undersigned or your PINION contact, who will be pleased to answer your questions

Yours sincerely,



Werner Fuchshuber
Managing Director Operations



Heiko Schorr
Managing Director Finance

Supplier Code of Conduct

GENERAL

PINION is committed to the highest standards of product quality and business integrity in its dealings with suppliers and ensuring that working conditions in our supply chain are safe, that workers are treated with respect and dignity, and that manufacturing processes are environmentally and socially responsible. This includes, but is not limited to, complying with all applicable laws, rules and regulations. Other specific guidelines are as follows

ENVIRONMENT

Supplier and its affiliates/subcontractors (herein "Supplier") is expected to conduct its operations in a way that limits the impact on the environment and complies with all applicable environmental laws and regulations in the countries in which it operates.

HEALTH AND SAFETY

Supplier shall do all that is reasonable and practicable to provide a safe working environment that supports accident prevention and minimizes exposure to health risks. Supplier is also expected to comply with all applicable safety and health laws and regulations in the countries which they operate. Here are some of the guidelines:

- Protect the health and safety of employees and contract labour and minimize any adverse work conditions.
- Implement safe and healthful work practices to prevent injury, illness and property damage.
- Minimize occupational exposures to potentially hazardous materials and unsafe work conditions by maintaining appropriate safety systems and effective controls.
- Implement an emergency response program that addresses the most likely anticipated emergencies.
- Reduce the risk of fire by implementing an adequate fire prevention program. Fire prevention equipment must be in place, accessible, and properly maintained. Supplier is responsible for conducting fire prevention and evacuation training.
- Train its employees at all levels to ensure their continued commitment to their own health and safety and that of their co-workers.

CHILD LABOUR

PINION will not engage in nor support the use of child labour. Supplier shall not employ child labour in any of its facilities. Supplier shall comply with applicable local child labour laws and employ only workers who meet the applicable minimum legal age requirement applicable to their location. Supplier shall not employ children under the age of fifteen (15) years old under any circumstance

FORCED OR COMPULSORY LABOUR

PINION will not engage in nor support the use of forced or compulsory labour. Supplier shall not use forced or compulsory labour in any of its facilities. All work must be voluntary and workers must be free to leave work with reasonable notice. Supplier must not require that workers hand over government-

issued identification, passports or work permits as a condition of employment.

COMPENSATION AND WORKING HOURS

Supplier shall comply with all applicable wage and hour regulations governing employee compensation and working hours. All overtime, as defined by local regulations or practice will be strictly voluntary and will be duly compensated.

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PINION and its employees are not permitted to accept gifts from current or potential Suppliers. This includes gifts of nominal value. Although giving gifts is acceptable in some cultures, PINION requests that Suppliers respect its policy of not accepting gifts.

ANTI-CORRUPTION

PINION conducts business with high integrity and in compliance with applicable laws. PINION expects Supplier to adhere to the highest standard of moral and ethical conduct, to respect local applicable laws and to not engage in any form of corrupt practices, including bribery, fraud or extortion. Bribes, kickbacks and similar payments to government officials, PINION employees or agents acting on PINION's behalf are strictly prohibited. This prohibition also applies in areas where such activity may not violate local law.

HARSH OR INHUMANE TREATMENT

Supplier shall not use corporal punishment or other forms of mental or physical coercion or intimidation in any of its facilities, or the threat of any such treatment.

COMPLIANCE

Supplier agrees that this Supplier Code shall also apply to its subcontractors, successors, associates, parent company, owners, subsidiaries and affiliates. Failure to comply with any of the principles and requirements set forth herein will result in appropriate sanctions, up to potential termination of the business relationship with PINION.

CONTACT INFORMATION

For questions or comments on the Supplier Code, please contact your local PINION representative

NON-COMPLIANCE REPORTING

To ask a question or report a situation (either by leaving your name or anonymously) that potentially violates the Supplier Code, you may contact an independent and confidential reporting system, available 24 hours/day, 7 days a week, anywhere in the world by accessing the following website: www.brp.ethicspoint.com. Enter "BRP" or "Bombardier Recreational Products Inc." in the "Select your organization" field and then click "Go".



You may also send a letter, signed or unsigned, to the General Counsel of BRP at 726 St-Joseph, Valcourt, Quebec, Canada, JOE 2LO

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