

Polaris Inc.
Reclassified Pro Forma Financial Data
(in Millions, Except Per Share Data, Unaudited)
July 26, 2022

Starting in the second quarter of 2022 the Company will report under the following reportable segments: Off-Road, On-Road and Marine. The comparative reported and adjusted sales and gross profit results for Off-Road, On-Road, Marine and Aftermarket were reclassified for comparability. Total Company results were restated to exclude the impacts of businesses now reported as discontinued operations.

GAAP							
	FY-20	Q1-21	Q2-21	Q3-21	Q4-21	FY-21	Q1-22
Off-Road							
Sales	\$4,810.0	\$1,301.8	\$1,397.5	\$1,316.2	\$1,559.1	\$5,574.6	\$1,342.1
Gross profit	\$1,302.0	\$344.9	\$382.2	\$293.8	\$308.9	\$1,329.8	\$258.7
On-Road							
Sales	\$806.7	\$242.3	\$298.3	\$257.8	\$233.4	\$1,031.8	\$227.9
Gross profit	\$95.5	\$35.2	\$55.3	\$38.7	\$31.5	\$160.7	\$41.2
Marine							
Sales	\$603.4	\$198.7	\$197.6	\$183.6	\$180.3	\$760.2	\$211.5
Gross profit	\$116.4	\$46.4	\$47.4	\$41.2	\$35.6	\$170.6	\$46.5
Corporate*							
Sales	\$61.3	\$15.0	\$17.7	\$20.1	\$19.8	\$72.6	\$0.0
Gross profit	\$21.8	\$5.3	\$12.5	\$46.3	\$25.7	\$89.8	\$6.5
Total Polaris							
Sales	\$6,281.4	\$1,757.8	\$1,911.1	\$1,777.7	\$1,992.6	\$7,439.2	\$1,781.5
Gross profit	\$1,535.7	\$431.8	\$497.4	\$420.0	\$401.7	\$1,750.9	\$352.9
Income from continuing operations before income taxes	\$450.4	\$173.9	\$203.0	\$147.6	\$104.2	\$628.7	\$91.7
Net income from continuing operations attributable to Polaris Inc.	\$360.4	\$133.0	\$155.1	\$117.0	\$91.1	\$496.2	\$74.1
Diluted EPS from continuing operations attributable to Polaris Inc.	\$5.75	\$2.10	\$2.47	\$1.88	\$1.47	\$7.92	\$1.21

NON-GAAP							
	FY-20	Q1-21	Q2-21	Q3-21	Q4-21	FY-21	Q1-22
Off-Road							
Sales	\$4,810.0	\$1,301.8	\$1,397.5	\$1,316.2	\$1,559.1	\$5,574.6	\$1,342.1
Gross profit	\$1,302.0	\$344.9	\$382.2	\$293.8	\$308.9	\$1,329.8	\$258.7
On-Road							
Sales	\$806.7	\$242.3	\$298.3	\$257.8	\$233.4	\$1,031.8	\$227.9
Gross profit	\$96.2	\$35.2	\$55.3	\$38.7	\$31.5	\$160.7	\$41.2
Marine							
Sales	\$600.5	\$198.7	\$197.6	\$183.6	\$180.3	\$760.2	\$211.5
Gross profit	\$128.2	\$46.4	\$47.4	\$41.2	\$35.6	\$170.6	\$46.5
Corporate*							
Sales	\$61.3	\$15.0	\$17.7	\$20.1	\$19.8	\$72.6	\$0.0
Gross profit	\$34.0	\$7.5	\$14.2	\$48.4	\$27.6	\$97.7	\$6.7
Total Polaris							
Sales	\$6,278.5	\$1,757.8	\$1,911.1	\$1,777.7	\$1,992.6	\$7,439.2	\$1,781.5
Gross profit	\$1,560.4	\$434.0	\$499.1	\$422.1	\$403.6	\$1,758.8	\$353.1
Income from continuing operations before income taxes	\$611.2	\$186.0	\$214.6	\$156.1	\$161.9	\$718.6	\$100.6
Net income from continuing operations attributable to Polaris Inc.	\$482.7	\$142.2	\$163.9	\$123.5	\$136.9	\$566.5	\$80.9
Diluted EPS from continuing operations attributable to Polaris Inc.	\$7.71	\$2.24	\$2.61	\$1.98	\$2.20	\$9.04	\$1.32

*Corporate includes divested businesses which did not meet discontinued operations criteria