

ARCTIC CAT INC.

GLOBAL TRADE COMPLIANCE SUPPLEMENT

Effective September 8, 2026. Supersedes all prior versions.

1. Purpose and Scope

This Global Trade Compliance Supplement (the "Supplement") states the trade compliance requirements applicable to each supplier, service provider, consultant, agent, vendor, and other third party that supplies goods or services to Arctic Cat Inc. or any of its subsidiaries or affiliates (each, a "Supplier"; collectively with Arctic Cat Inc., where the context requires, the parties).

This Supplement applies to all Suppliers, without regard to whether the Supplier is located inside or outside the United States, and to all goods, components, materials, tooling, packaging, software, and technical data supplied to Arctic Cat, including goods that a Supplier incorporates into other goods supplied to Arctic Cat. It applies to production parts, service parts, oil, lubricants, garments, and accessories.

Suppliers shall ensure that their own sub-tier suppliers comply with this Supplement to the extent necessary for the Supplier to perform its obligations under it.

2. Relationship to Other Documents

This Supplement is incorporated by reference into each purchase order, scheduling agreement, and other order issued by Arctic Cat, and is one of the documents referred to in the Arctic Cat Supplier Handbook and the Arctic Cat Purchase Order Terms and Conditions (the "Terms and Conditions").

This Supplement supplements and does not limit, replace, or vary the Terms and Conditions. In the event of any inconsistency between this Supplement and the Terms and Conditions, the Terms and Conditions govern, in accordance with the order of precedence stated in the Terms and Conditions. Nothing in this Supplement allocates responsibility for duties, tariffs, fees, or taxes, which are addressed exclusively in the Terms and Conditions and in any applicable pricing agreement.

Arctic Cat may revise this Supplement at any time. The current version is published at the Arctic Cat supplier page identified in the Terms and Conditions.

3. Trade Data Deliverables

Supplier shall provide the following data to Arctic Cat for each part number supplied, before the first shipment of that part number, promptly upon request thereafter, and whenever there is any change to the part, its manufacture, composition, classification, origin, source of supply, sub-tier supplier, manufacturing location, or any other change that may affect the accuracy of previously provided data. Data shall be provided in the format Arctic Cat specifies and shall be certified by Supplier as accurate.

- Country of origin. A declaration on Supplier letterhead, signed and dated by an authorized representative, stating the country of origin of the part and the factual basis for that determination, including the country in which the last substantial transformation occurred.
- Tariff classification. The Harmonized Tariff Schedule classification of the part, to ten digits for Suppliers located in the United States and to six digits at minimum for Suppliers located outside the United States.
- Export classification. The Export Control Classification Number, the designation EAR99, or the applicable United States Munitions List category, as defined by the Commerce Control List, 15 C.F.R. Part 774, or the United States Munitions List, 22 C.F.R. Parts 120 through 130.
- Manufacturer identity. The name and complete physical address of each facility at which the part is manufactured or finished, and the Manufacturer Identification Code for each such facility.
- Melt and pour; smelt and cast. For parts containing steel, the country of melt and pour. For parts containing aluminum, the country of smelt and cast.
- Valuation. Unit value, currency, and applicable Incoterm, together with disclosure of any assist, tooling, die, mold, engineering, development, artwork, design work, royalty, license fee, or other item or payment that is or may be an addition to transaction value under applicable customs law.

4. Preferential Trade Programs

Where Supplier claims or supports a claim of preferential tariff treatment under any free trade agreement or preference program, Supplier shall provide a complete certification of origin containing all data elements required by that program, including a certification of origin under the United States-Mexico-Canada Agreement where applicable.

Supplier shall retain all records supporting each such claim, shall make those records available to Arctic Cat and to the relevant customs authority on request, and shall cooperate fully and at its own expense with any origin verification, questionnaire, or site visit arising from the claim. Supplier shall notify Arctic Cat in writing immediately if Supplier determines, or is notified by any authority, that a claim previously provided to Arctic Cat is or may be incorrect.

5. Commercial Invoice and Shipping Documentation

Supplier shall provide a commercial invoice containing all data elements required by 19 U.S.C. Section 1481. Without limitation, each commercial invoice shall include a detailed description of the goods sufficient to permit tariff classification, quantity, unit of measure, unit value, total value, currency, country of origin, Arctic Cat part number, Harmonized Tariff Schedule classification, and the Arctic Cat purchase order or scheduling agreement number.

Supplier shall transmit a complete set of shipment documents to Arctic Cat's designated customs broker and to the responsible Arctic Cat Buyer, and shall include two complete sets with the physical shipment in separate packets clearly marked "Broker/Freight Forwarder" and "Consignee". Where a shipment comprises multiple containers, the containers shall be numbered consecutively, and the documents shall be placed in container number one. Supplier shall transmit an advance shipping notice at the time of shipment through the Arctic Cat supplier portal.

Supplier shall provide any additional document required for entry, including certificates of origin, mill certificates, licenses, permits, and declarations of conformity, at Supplier's expense.

6. Wood Packaging Material and Returnable Containers

All wood packaging material used in shipments to Arctic Cat, including pallets, crates, boxes, dunnage, blocking, and bracing, shall be treated and marked in accordance with ISPM 15 and shall bear a valid IPPC mark. Supplier shall not use wood packaging material that is untreated, unmarked, improperly marked, infested, or bearing bark in excess of the applicable tolerance.

Supplier is responsible for all costs arising from noncompliant wood packaging material, including inspection, treatment, re-export, destruction, demurrage, storage, penalties, and the cost of replacement packaging. Returnable containers and dunnage used in cross-border shipments shall likewise comply with this Section and with the returnable packaging requirements stated in the Supplier Handbook.

7. Forced Labor

Supplier shall not supply to Arctic Cat any good, component, or material that was mined, produced, or manufactured, in whole or in part, with forced labor, convict labor, indentured labor, or child labor.

Supplier shall not source any input, at any tier, from an entity named on the Uyghur Forced Labor Prevention Act Entity List, or from a facility located in the Xinjiang Uyghur Autonomous Region, without Arctic Cat's prior written approval.

Supplier shall maintain records reasonably necessary to demonstrate that goods supplied to Arctic Cat are not mined, produced, or manufactured, wholly or in part, with forced labor. Upon request, Supplier shall produce to Arctic Cat within ten business days of request, documentation tracing each good supplied to Arctic Cat through each tier of its supply chain to the raw material stage. Such documentation may include supply chain maps, purchase orders, invoices, bills of lading, production records, and payment records sufficient to establish the origin of the input at each tier.

Supplier shall notify Arctic Cat in writing within two business days of becoming aware of any detention, exclusion, seizure, withhold release order, finding, inquiry, or allegation concerning forced labor involving Supplier or any of its sub-tier suppliers.

8. Restricted Parties, Sanctions, and Export Controls

Supplier represents and warrants that neither Supplier, nor any of its owners, officers, directors, affiliates, or sub-tier suppliers involved in supplying Arctic Cat, is a person or entity that is designated on, owned or controlled by a person or entity designated on, or otherwise the target of, any restricted party list maintained by the United States government or by any other jurisdiction with authority over the transaction, including the Specially Designated Nationals and Blocked Persons List, the Sectoral Sanctions Identifications List, the Non-SDN Chinese Military-Industrial Complex Companies List, the Entity List, the Denied Persons List, the Unverified List, and the Military End User List.

Supplier shall screen its own personnel, sub-tier suppliers, and logistics providers involved in supplying Arctic Cat against the lists identified above on a recurring basis, and shall notify Arctic Cat in writing within two business days of any match or potential match.

9. Ownership Disclosure.

Before the first shipment of any part number, and promptly upon request thereafter, Supplier shall disclose to Arctic Cat in writing: the identity and jurisdiction of organization of Supplier's ultimate parent entity; each person or entity holding, directly or indirectly, twenty-five percent or more of Supplier's equity or voting interests; and the country of organization and country of principal operations of each sub-tier supplier of a component or material identified by Arctic Cat as requiring such disclosure. Supplier shall notify Arctic Cat in writing within ten business days of any change in the information disclosed under this paragraph, and in advance of any such change where advance notice is practicable.

Supplier shall comply with all applicable export control, sanctions, embargo, and anti-boycott laws, and shall not export, re-export, transfer, or release any Arctic Cat good, software, or technical data to any person, entity, or destination without all required authorizations.

10. Alternative Ultimate Destinations

Where Arctic Cat directs that a shipment be delivered to an ultimate destination or ultimate consignee other than the Arctic Cat facility named on the order, Supplier remains responsible for confirming that the shipment is permissible under applicable export control and sanctions law, for obtaining any required license or authorization for the movement, and for including any required destination control statement on the shipment documents. Supplier shall not divert, or permit the diversion of, any shipment to a destination other than that stated on the order.

11. Change Notification

Supplier shall notify Arctic Cat in writing, and shall obtain Arctic Cat's written acknowledgement, before implementing any of the following with respect to a part supplied to Arctic Cat: a change in country of origin; a change in the facility at which the part is manufactured or finished; a change in the melt and pour or smelt and cast location; a change in tariff classification or export classification; a change in material composition affecting classification, origin, or a regulatory restriction; or a change in the sub-tier source of a component or material that affects any of the foregoing.

A temporary deviation request under the Supplier Handbook that affects country of origin, tariff classification, export classification, or material composition shall be submitted to the Arctic Cat Global Trade Compliance function together with updated data under Section 3.

12. Credits, Drawback, and Program Benefits

All credits and benefits arising from any order, including trade credits, export credits, and refunds of duties, taxes, or fees, belong to Arctic Cat. Supplier shall provide all documentation necessary for Arctic Cat to claim them, including a properly executed U.S. Customs and Border Protection Form 7552, Certificate of Delivery or Certificate of Manufacture and Delivery, and supporting commercial invoices. Supplier shall cooperate with the admission of goods to any foreign trade zone, bonded warehouse, or duty deferral program designated by Arctic Cat.

13. Anti-Bribery, Anti-Corruption and Interactions with Customs and Government Officials

Supplier shall comply with all applicable anti-bribery and anti-corruption laws, including the United States Foreign Corrupt Practices Act and any applicable local anti-corruption laws. Supplier shall not, directly or indirectly, offer, promise, or provide anything of value to any customs, border, port, or other government official in connection with any shipment to or on behalf of Arctic Cat. Facilitation payments are prohibited absent Arctic Cat's prior written consent. Supplier shall notify Arctic Cat in writing within two business days of any request for such a payment.

Supplier shall maintain adequate books, records, and internal controls sufficient to demonstrate compliance with this requirement. Upon reasonable request, Supplier shall provide information and documentation necessary for Arctic Cat to assess Supplier's compliance. Supplier shall promptly notify Arctic Cat of any actual or suspected violation relating to goods or services supplied to Arctic Cat.

14. Recordkeeping, Audit, and Cooperation

Supplier shall retain all records relating to goods supplied to Arctic Cat that are required to support entry, origin, classification, valuation, preferential treatment, or export authorization for a period of not less than five years from the date of entry or export, or for such longer period as applicable law requires.

Supplier shall produce such records to Arctic Cat within ten business days of request, and shall cooperate with any audit, inquiry, verification, or proceeding by any customs, export control, sanctions, or other authority relating to goods supplied to Arctic Cat, including where the inquiry is directed to Arctic Cat rather than to Supplier. This obligation survives the expiration, completion, cancellation, or termination of any order.

15. Consequences of Noncompliance

Supplier is responsible for all costs and liabilities arising from data that Supplier provides late, incompletely, or inaccurately, or fails to provide, including duties, taxes, fees, interest, penalties, liquidated damages, demurrage, detention, storage, brokerage and freight charges, expedited shipping, the cost of re-export or destruction, and the cost of correcting an entry or filing a prior disclosure.

Failure to comply with this Supplement is a failure to satisfy a requirement of the applicable order and may be treated by Arctic Cat as a default under the Terms and Conditions, in addition to any other right or remedy available to Arctic Cat at law or under the order, including set-off.

16. Contact and Document Control

Questions concerning this Supplement, and all notifications required by it, shall be directed to the Arctic Cat Global Trade Compliance function at globaltrade compliance@arcticcat.com, with a copy to the responsible Arctic Cat Buyer.

Arctic Cat – Global Trade Compliance, 601 Brooks Ave., Thief River Falls, MN 56701.

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