Filed in District Court
State of Minnesota
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STATE OF MINNESOTA

DISTRICT COURT

COUNTY OF RAMSEY

SECOND JUDICIAL DISTRICT
Case Type: Other Civil
(Consumer Protection)

In the Matter of Polaris Industries, Inc.

Court File No.: _____

PETITION FOR ORDER APPROVING ASSURANCE OF DISCONTINUANCE

The State of Minnesota, by its Attorney General, Keith Ellison, hereby petitions the Court, pursuant to Minn. Stat. §§ 8.31, subd. 2b, for an Order approving the attached, fully-executed Assurance of Discontinuance between the State of Minnesota, through its Attorney General, Keith Ellison, and Polaris Industries, Inc.

Dated: 11/18/2026

Respectfully submitted,

KEITH ELLISON
Attorney General
State of Minnesota

/s/ Caitlin Micko
CAITLIN M. MICKO
Assistant Attorney General
Atty. Reg. No. 0395388

445 Minnesota Street, Suite 600
St. Paul, MN 55101-2131
(651) 724-9180 (Voice)
(651) 296-7238 (TTY)
caitlin.micko@ag.state.mn.us (Email)

ATTORNEYS FOR THE STATE OF MINNESOTA

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ASSURANCE OF DISCONTINUANCE

WHEREAS, this Assurance of Discontinuance ("Assurance") is entered into pursuant to Minn. Stat. § 8.31, subd. 2b, between the State of Minnesota, through its Attorney General, Keith Ellison ("Attorney General") and Polaris Industries, Inc. ("Polaris");

WHEREAS, the Attorney General is authorized under Minnesota Statutes chapter 8 and common law authority, including *parens patriae* authority, to enforce Minnesota's laws, vindicate the State's sovereign and quasi-sovereign interests, and remediate all harm arising out of—and provide full relief for—violations of Minnesota's laws;

WHEREAS, the Attorney General is further authorized under Minnesota Statutes section 325M.20(b) to enforce the Minnesota Consumer Data Privacy Act in accordance with section 8.31.

WHEREAS, Minnesota Statutes section 8.31, subdivision 2b vests the Attorney General with the authority to accept an assurance of discontinuance to resolve its investigations, and such an assurance may include a stipulation for performance or remedies provided by section 8.31, and violation of such an assurance is punishable as contempt;

WHEREAS, Polaris is a corporation organized under the laws of Delaware and with a principal place of business located at 2100 Highway 55, Medina, Minnesota, 55340; and

WHEREAS, the Attorney General and Polaris (collectively, "the Parties") desire to resolve the Attorney General's investigation described herein by entering into this Assurance;

NOW, THEREFORE, the Parties hereby agree to entry of an order with the following terms and conditions:

I. DEFINITIONS

For the purposes of this Assurance, the following definitions shall apply:

1. "AG" means the Office of the Minnesota Attorney General.

2. "Digital Properties" means all public-facing websites owned or operated by Polaris that are accessible by consumers and subject to the MCDPA, including without limitation, https://www.polaris.com/.

3. "Opt-Out Request" means a request submitted by a consumer to a controller, in accordance with Minnesota Statutes section 325M.14, subdivision 1(f) to exercise the right to opt out of the processing of Personal Data for purposes of targeted advertising, the sale of Personal Data, or profiling.

4. "Personal Data" has the definition provided in Minnesota Statutes section 325M.11(p).

5. "Sell" has the definition provided in Minnesota Statutes section 325M.11(u).

II. ALLEGATIONS

1. The Minnesota Consumer Data Privacy Act ("MCDPA"), Minnesota Statutes section 325M.10 *et seq.* became effective on July 31, 2025. Until January 31, 2026, prior to bringing an enforcement action, the AG was required to provide the entities the AG believed to be

in violation of the MCDPA with a warning letter identifying specific provisions of the MCDPA which the AG believed had been or were being violated. The AG was not required to send a warning letter if it was, at the time of the issuance of the letter, unaware of a violation. The AG was under no obligation to send any warning letter at all for any violation, so long as the enforcement action began after January 31, 2026. The AG works collaboratively with other Attorneys General and state agencies in its work enforcing the MCDPA, including with the Enforcement Division of the California Privacy Protection Agency ("CPPA").

2. Among other things, the MCDPA provides affirmative rights to Minnesota consumers regarding their Personal Data processed by certain controllers of that data. For example, the MCDPA allows consumers to exercise their right to opt out of the processing of their Personal Data for purposes of targeted advertising or sale of their Personal Data. Minn. Stat. § 325M.14, subd. 1(f). Consumers may do this manually, or they may employ the use of an automated universal opt-out mechanism, like a browser set to transmit a Global Privacy Control signal. Minn. Stat. §§ 325M.14, subd. 3; 325M.16, subd. 1(b).

3. Entities that collect Personal Data frequently engage in the sale of that data, or use the Personal Data collected from consumers to advertise products to those consumers in personalized ways. Once sold, that data can be sold again, and again, to different entities interested in building profiles on an individual to sell products or services to them.

4. The MCDPA's right to opt out of that sale offers Minnesota consumers an opportunity to stop distribution of their Personal Data at the point of collection, preventing the dozens or even hundreds of subsequent transactions that might take place in the absence of an opt out. Failing to honor Opt-Out Requests, then, can result in many sales of Personal Data that a consumer has specifically asked not be sold. The MCDPA prohibits controllers from requiring

consumers to take any additional steps (such as requiring the authentication of the requestor) before honoring the Opt-Out Request.

5. The MCDPA also contains provisions about required privacy notices that are intended to provide transparency to consumers seeking to exercise rights over their data.

6. The CPPA and the AG opened a joint investigation into Polaris's privacy practices and compliance with California and Minnesota consumer privacy laws. The joint investigation found violations of both laws.

7. The AG sent Polaris a warning letter on November 21, 2025 regarding the AG's preliminary findings and requested that Polaris cure its deficiencies.

8. By the end of December 2025, Polaris had represented to the AG that it believed the deficiencies described in the AG's warning letter had been cured.

9. Subsequent testing of Polaris's website uncovered continuing errors with Polaris's handling of Personal Data following Opt-Out Requests, including those Opt-Out Requests made via universal opt-out mechanisms described in Minnesota Statutes section 325M.14, subd. 3.

10. Following that discovery, the AG requested limited information about the number of Minnesota consumers who visited the website and a copy of Polaris's data privacy and protection assessments, as described in Minnesota Statutes section 325M.18. Polaris produced information responsive to the AG's request, including a single Data Privacy and Protection Assessment ("DPPA") for the processing of Personal Data for sale and targeted advertising, dated April 2026, indicating a lack of a formal written DPPAs prior to that date.

11. The AG also discovered that Polaris's practice was to deny Opt-Out Requests where consumers failed to respond to a Polaris email attempting to verify the requesting consumer's identity. To submit an Opt-Out Request to Polaris, a consumer was required to provide

an email address, to which Polaris would subsequently send an email attempting to confirm the requester's identity. If a consumer simply did not respond to the email, Polaris would follow up with a second email indicating that the Opt-Out Request had been denied. While the MCDPA authorizes controllers like Polaris to authenticate consumers' identities for some rights requests, the MCDPA requires that controllers like Polaris comply with Opt-Out Requests upon receipt and without requiring additional steps. Minn. Stat. § 325M.14, subd. 4(h).

12. The AG also discovered that, subsequent to initial changes made by Polaris, certain tracking technologies deployed on Polaris's website were not properly configured to process opt-out preference signals, such as the Global Privacy Control signal, resulting in Opt-Out Requests not being honored. Specifically, if a consumer transmitted the Global Privacy Control signal while viewing a page on Polaris's website, the signal would be honored for subsequent page views. However, because web browsers do not automatically refresh the page already in view when the Global Privacy Control signal is activated, consumer activity on the same webpage prior to the next page load continued to be processed in a manner that did not reflect the consumer's Opt-Out Request. The AG also found that Polaris's privacy notice failed to adequately disclose opt out information required by the MCDPA. Minn. Stat. § 325M.16, subd. 1(b).

13. Polaris invested significant resources in identifying and resolving the technical issues described in this Section, including by engaging an external technical consultant and reconfiguring tracking technologies on its website.

14. The AG alleges that the above conduct violated Minnesota Statutes sections 325M.14, subd. 1(a), (f); 325M.16, subd. 1(b) (for failing to honor manual Opt-Out Requests); 325M.14, subd. 3 (for failing to honor Opt-Out Requests submitted via a universal opt-out

mechanism); and 325M.18(b)(1-5) (for failing to conduct and document a data privacy and protection assessment for its processing of Personal Data for sale and targeted advertising).

15. Polaris denies the AG's allegations.

16. Polaris collaboratively engaged with the AG in its investigation with CPPA into Polaris's conduct. During the investigation, Polaris cooperated with the AG and the CPPA and produced hundreds of pages of documents, answered questions, met with the AG and the CPPA numerous times to engage in candid conversations about its privacy practices, and took steps to address the issues raised.

III. INJUNCTIVE RELIEF

17. Polaris, including: (1) its principals, officers, directors, agents, servants, employees, and independent contractors; (2) its parents, affiliates, subsidiaries, and successors; and (3) those persons acting in concert or participation with Polaris who receive actual notice of this Order, agree to, and shall comply with, the following permanent injunctive terms and provisions:

a. Upon the receipt of an Opt-Out Request from a Minnesota consumer, Polaris shall not:

   i. Process the Personal Data of that Minnesota consumer for the purposes of targeted advertising;

   ii. Sell the Personal Data of that Minnesota consumer;

   iii. Require authentication of the Minnesota consumer, provided, however, that Polaris may deny an Opt-Out Request if it has a good faith, reasonable, and documented belief that the request is fraudulent in accordance with Minnesota Statutes sections 325M.14, subd. 4(h). In such cases, Polaris must provide the consumer with a narrative explanation and summary of documentation regarding Polaris's rationale for denial.

b. Polaris shall:

   i. Maintain current, written policies and assessments as required by Minnesota Statutes section 325M.18;

ii. For the next three years, conduct a quarterly audit of its use of tracking technologies, such as cookies, web beacons, and pixels, on its Digital Properties to ensure that each such tracking technology is properly configured to honor consumers' use of opt-out preference signals;

iii. To the extent it has not already done so, adopt an internal approval process for the addition of any new tracking technology on any Polaris Digital Property. This approval process shall ensure that Polaris has entered into processor contracts where legally required under the MCDPA and shall ensure that Polaris has properly configured each such tracking technology as appropriate to facilitate Polaris's processing of Opt-Out Requests. Polaris shall maintain this process for a minimum of three years;

iv. To the extent it has not already done so, engage a third-party technical consultant to analyze and support Polaris's configuration of its Digital Properties to process consumers' Opt-Out Requests; and

v. Conduct training to ensure that all personnel handling Opt-Out Requests are informed of the requirements of the MCDPA as it pertains to the personnel's job functions.

18. *Anti-Circumvention*. Polaris shall fulfill the terms of this Assurance, to accomplish the full relief contemplated by this Assurance. Polaris shall not effect any change in its form of doing business, organizational identity, organizational structure, affiliations, ownership, or management composition as a method or means of attempting to avoid the requirements of this Assurance.

IV. MONETARY PAYMENT

19. Polaris shall make a monetary payment to the AG for the sum of $150,000 (the "Settlement Sum") pursuant to Minn. Stat. § 8.31. Polaris shall fully pay the Settlement Sum no later than 30 days after the date on which the Court enters a final judgment with regard to this Assurance.

20. The remaining Settlement Sum is not consumer enforcement public compensation and shall be deposited in accordance with Minnesota Statutes section 8.37.

21. The Settlement Sum payment shall be made by wire transfer to the AG pursuant to the wire-transfer instructions provided by the AG. Polaris shall provide at least one-day advance notice to the AG before the wire transfer as well as a copy of the outgoing wire receipt.

V. STAYED CIVIL PENALTY

22. Polaris shall pay a stayed civil penalty of $150,000 to the AG upon application to the Court, with an opportunity for Polaris to respond to such application, and a finding by the Court that Polaris has materially violated the terms of this Assurance. The release in paragraph 23 does not prevent the AG from moving for, or collecting, the stayed civil penalty described in this paragraph. An isolated, inadvertent mistake shall not be deemed a violation for the purposes of this paragraph.

VI. RELEASE

23. In consideration of the stipulated relief, the sufficiency of which is acknowledged, and contingent upon the Court's entry of this Assurance, the AG, by execution of this Assurance, hereby fully and completely releases Polaris of any and all claims of the AG under Minnesota Statutes sections 325M.14, subd. 1(a), (f); 325M.14, subd. 3; 325M.16, subd. 1(b); 325M.18(b)(1-5), 325F.68-.694, and 325D.43-.48, connected with or arising out of the conduct identified in the joint investigation and the allegations in this Assurance, up to and including the date of the Court's entry of this Assurance.

24. Except as expressly provided in paragraph 23, the AG, through this Assurance, does not settle, release, or resolve any claim against Polaris or any other person or entity involving any private causes of action, claims, and remedies including, but not limited to, those provided for

under Minn. Stat. § 8.31. The AG's release in this Assurance does not apply in any way to claims of any other Minnesota state agency, department, official, or division.

VII. GENERAL TERMS

25. *No Effect on Other Laws*. Nothing in this Assurance shall relieve Polaris of its obligation to comply with all applicable Minnesota and federal, local, or tribal laws and regulations.

26. *Non-admission of Liability*. This Assurance shall not be considered an admission of a violation for any purpose, and is not intended to constitute evidence in any action or proceeding. Nothing contained in this Assurance shall prevent Polaris from asserting any defense or making any argument in any private individual or class action.

27. *Execution*. This Assurance may be executed in counterparts, each of which constitutes an original, and all of which shall constitute one and the same agreement.

28. *Authority to Bind*. The person signing this Assurance for Polaris warrants that Polaris has authorized the person to execute this Assurance, that Polaris has been fully advised by its counsel before entering into the Assurance, and that such person executes this Assurance in an official capacity that binds Polaris.

29. *Complete Agreement*. This Assurance constitutes the full and complete terms of the agreement entered into between the AG and Polaris.

30. *Retained Jurisdiction, Enforcement, and Equitable Relief*. The Court shall retain jurisdiction of this matter for purposes of enforcing this Assurance. The AG may make such application as appropriate to enforce or interpret the provisions of this Assurance or, in the alternative, maintain any action within the AG's legal authority for such other and further relief as the AG determines is proper and necessary for the enforcement of this Assurance. Polaris

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understands that if the Court holds that Polaris has committed a violation of this Assurance, that such violation may subject Polaris to sanctions for contempt and that the AG may thereafter, in the AG's sole discretion, initiate legal proceedings against Polaris for any and all violations of this Assurance. The Parties agree that, in any action brought by the AG to enforce the terms of this Assurance, the Court shall have the authority to award equitable relief, including specific performance.

31. *Notices*. Notices or communications required by or related to this Assurance must be sent via certified mail or emailed to the following persons, or any person subsequently designated by the parties to receive such notices:

Caitlin Micko
Assistant Attorney General
Office of the Minnesota Attorney
General 445 Minnesota Street, Suite 600
St. Paul, Minnesota 55101
caitlin.micko@ag.state.mn.us

Polaris Industries
Attn: Legal Department
2100 Highway 55
Medina, Minnesota 55340
Legal.Department@polaris.com

If mail or email is returned or indicated as undeliverable, notice on the AG shall be made to the Manager or Deputy of the AG's Consumer Protection Division, or any successor division that is responsible for civil enforcement of Minnesota's consumer protection laws.

32. *Notifying Participating Persons*. Polaris shall use reasonable efforts to notify its principals, officers, directors, agents, servants, employees, independent contractors, parents, affiliates, subsidiaries, successors; and any other person in active concert or participation with the company, of each of those entities' obligations, duties, and responsibilities imposed on them by this Assurance.

33. *Non-Waiver*. The failure of a party to exercise any rights under this Assurance shall not be deemed to be a waiver of any right or any future rights.

34. *Governing Law*. This Assurance, including any issues relating to interpretation or enforcement, shall be governed by the laws of the State of Minnesota.

35. *Non-limitation on AG Authority*. Nothing in this Assurance shall be construed to limit the power or authority of the State of Minnesota or the AG except as expressly set forth herein.

36. *AG Non-approval of Polaris's Actions*. Polaris shall not state or imply, directly or indirectly, that the State of Minnesota or the AG have approved of, condone, or agree with any conduct or actions by Polaris that are connected with or arising out of the allegations in this Assurance.

37. *Representation*. Each of the Parties is represented by counsel, participated in the drafting of this Assurance, and agrees that the Assurance's terms may not be construed against or in favor of any of the Parties by virtue of draftsmanship.

38. *IRS Form 1098-F Cooperation*. On or before executing this Assurance, Polaris shall provide the Attorney General with its taxpayer identification number (TIN) or social security number. Polaris shall also cooperate in the AG's completion of Internal Revenue Service Form 1098-F (Fines, Penalties, and Other Amounts) by providing the AG any additional information requested by the AG relating to the form.

39. *IRS Form 1098-F Reporting*. For the purposes of Internal Revenue Service Form 1098-F (Fines, Penalties, and Other Amounts), the Settlement Sum shall be considered the amount to be entered into Box 2, "Amount to be paid for violation or potential violation."

40. *Further Acts*. Each party shall perform such further acts and execute and deliver such further documents as may reasonably be necessary to carry out this Assurance.

41. *Joint Resolution.* The Parties acknowledge that, as part of the joint investigation and in parallel with this Assurance, Polaris has executed a Stipulated Final Order with the Enforcement Division of the California Privacy Protection Agency and that the Assurance and Stipulated Final Order are intended to constitute a resolution of the joint investigation.

42. *Entry of Final Judgment*. The Parties agree that the Attorney General, without further notice to Polaris, may file this Assurance with the Ramsey County District Court on an *ex parte* basis, and that the Court may issue the Order below without further proceedings, which shall constitute a final judgment.

KEITH ELLISON
Attorney General
State of Minnesota

Date: 11/18/2026

By: _____
Caitlin Micko
Assistant Attorney General

Date: 11/2/2026

By: Signed by: Matthew Winings 9B00CD81F7D54E3...
Matthew Winings
SVP, General Counsel & Secretary
On behalf of Polaris Industries, Inc.

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ORDER

Having reviewed the terms of the foregoing Assurance, which is incorporated herein by reference, and which the Court finds reasonable and appropriate, it is SO ORDERED.

Date:_____ _____
JUDGE OF DISTRICT COURT

THERE BEING NO CAUSE FOR FURTHER DELAY, LET JUDGMENT BE ENTERED IMMEDIATELY.