WHO WE ARE

Headquartered in Valcourt, Québec, Canada, we are a global leader in the world of powersports vehicles, propulsion systems and boats built on 80 years of ingenuity and intensive consumer focus.

Our portfolio of industry-leading and distinctive products includes Ski-Doo and Lynx snowmobiles, Sea-Doo watercraft, Can-Am on-road and off-road vehicles, Alumacraft, Manitou, Quintrex boats and Rotax marine propulsion systems, as well as Rotax engines for karts and recreational aircraft.

We complete our lines of products with a dedicated parts, accessories and apparel business to fully enhance the riding experience. With annual sales of CA$7.6 billion in Fiscal Year 2022 (FY22) from over 120 countries, our global workforce is made up of close to 20,000 driven, resourceful people.

We are a publicly-traded company listed on the Toronto Stock Exchange under the symbol “DOO”, and on Nasdaq in the United States under the symbol “DOOO”.
OUR GLOBAL ORGANIZATIONAL FOOTPRINT

8 ICONIC BRANDS

- ski-doo
- LYNX
- SEA-DOO
- can-am
- ROTAX
- ALUMACraft
- Manitou
- QUINTREX

12 FACTORIES

- Coomeera, Australia: Boats
- Gunskirchen, Austria: Engines
- JUÁREZ 1, Mexico: ATV, ATV, 3WV*
- JUÁREZ 2, Mexico: SSV
- JUÁREZ 2, Mexico: SSV
- Lansing, USA: Pontoons
- Querétaro, Mexico: PWC, Engines
- Rovaniemi, Finland: Snowmobiles
- St. Peter, USA: Boats
- Spruce Pine, USA: Casting
- Sturtevant, USA: Pontoons, Engines
- Valcourt, Canada: Snowmobiles, 3WV

* 3 WHEELS VEHICLES
CLOSE TO 20,000 DRIVEN, RESOURCEFUL EMPLOYEES WORLDWIDE

+3,250 DEALERS WORLDWIDE

26 OFFICES

TSX

NASDAQ

DOO

DOO0

PRODUCTS SOLD IN +120 COUNTRIES

5 TEST CENTRES
This past year, we managed to stay focused on growing our business and satisfying increasing consumer demand even with all the challenges brought on by the pandemic. We delivered record financial results, and despite managing through supply chain disruptions and low network inventory, we continued gaining market share in the powersports industry. We also increased production capacity and introduced several new market-shaping products, positioning us well for the future.

And through it all, we have strengthened our CSR journey. Our commitment to creating a better future for all our stakeholders never wavered. Again this year, the efforts we made have enabled us to improve our governance practices and reduce the carbon footprint of our operations, and accelerate the development of our electric vehicles (EVs), among other things.

Most importantly, we have reached a key milestone with the launch of our new CSR25 program. With more ambitious environmental targets and concrete initiatives than ever before, our program sets goals for 2025 and beyond and is a testament to our commitment to being the industry leader in corporate citizenship.
Our CSR25 program addresses the concerns of our communities and fosters value creation around three main pillars: Environment, Social, and Governance. It focuses on achieving important goals to enable us to play an even greater role in the lives of our employees, dealers, and consumers wherever they work, give and play. Specifically, these include:

- Reduce the carbon footprint of our products and operations.
- Make a positive and lasting impact in our communities and the daily lives of our employees.
- Continue to make sound strategic decisions, uphold high ethical standards, and conduct our operations in a sustainable manner.

We look forward to rallying our employees around the world and count on their enthusiastic participation in making this program a resounding success. We can also continue to count on the support of our Board of Directors and executive management team who are fully committed to ensuring that we make tangible progress and communicate our results on a regular basis.

The program incorporates many new and inspiring initiatives, such as the development of our diversity, equity, and inclusion journey, the launch of a global Responsible Rider program, and the unveiling of our global corporate cause, Ride Out Intimidation.

This marks the beginning of a new CSR era for us and we will continue to expand our program initiatives and inspire our entire worldwide network to join us in creating a stronger future for all. We invite all those who are passionate about adventure to play an active role in this great step forward for BRP.

José Boisjoli  
President and Chief Executive Officer

Anne-Marie Laberge  
Chief Marketing Officer

“This marks the beginning of a new CSR era for us.”
CSR25
A NEW CHAPTER IN OUR CSR JOURNEY

We are committed to create a bright future for all whose lives we touch. Our journey of corporate social responsibility began more than a decade ago, and since then, we have continued to grow and refine our approach.

CSR25 is the next step in the evolution of CSR at BRP. We have designed a strong CSR program that demonstrates our commitment to doing what is right and becoming the industry leader in corporate citizenship. Structured around three pillars, CSR25 includes ambitious targets that will require all our passion, drive, trust, and ingenuity.

• **ENVIRONMENT** Reduce the carbon footprint of our operations and products to protect our playgrounds.

• **SOCIAL** Create positive social value that enhances the daily lives of our employees, dealers, and consumers wherever they work, give, and play.

• **GOVERNANCE** Adopt the right governance to continue to make sound strategic decisions, maintain high ethical standards, and conduct our operations in a sustainable manner.
FINANCIAL HIGHLIGHTS
FY22

TOTAL REVENUES
CA$ millions / At 31/01/22
CAGR* 14.5%
18 4,453
19 5,244
20 6,053
21 5,953
22 7,648

NET INCOME
CA$ millions / At 31/01/22
CAGR* 35.0%
18 239.1
19 227.3
20 370.6
21 362.9
22 794.6

NORMALIZED EBITDA
CA$ millions / At 31/01/22
CAGR* 28.5%
18 536.2
19 655.9
20 804.4
21 999.0
22 1,462.1

NORMALIZED EARNINGS PER SHARE – DILUTED
CA$ / At 31/01/22
CAGR* 44.6%
18 2.27
19 3.10
20 3.83
21 5.39
22 9.92

EARNINGS PER SHARE – DILUTED
CA$ / At 31/01/22
CAGR* 43.3%
18 2.21
19 2.28
20 3.96
21 4.10
22 9.31

SHARE PRICE
DOO MONTHLY CLOSING PRICE IN CA$

91.95
FEBRUARY 2021

105.65
JANUARY 2022

DOO PERFORMANCE
OVER THE LAST YEARS IN CA$

100.00 194.56 146.74 262.53 327.50 413.05
2017 2018 2019 2020 2021 2022

S&P/TSX

1 Indicates the cumulative return on a $100 investment in the Subordinate Voting Shares, with dividend reinvestments, compared to the cumulative return on the S&P/TSX Composite Index for the five-year period commencing on February 1, 2017 and ending on January 31, 2022, being the last trading day of Fiscal 2022.

* Compound Annual Growth Rate since January 31, 2018.
<table>
<thead>
<tr>
<th>CSR PERFORMANCE</th>
<th>REDUCTION IN CARBON INTENSITY PER UNIT PRODUCED ACROSS OUR OPERATIONS compared to FY20</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.7%</td>
<td>OF OUR MANUFACTURING SITES ACHIEVED THE GOAL OF ZERO WASTE TO LANDFILL*</td>
</tr>
<tr>
<td></td>
<td>*at least 90% of waste generated was diverted from landfill</td>
</tr>
<tr>
<td>25%</td>
<td>OVERALL RECORD-BEST TOTAL RECORDABLE INCIDENTS RATE (TRIR)</td>
</tr>
<tr>
<td></td>
<td>compared to 1.0 in FY21, putting us on target to reach our 2025 goal of zero incident and zero impact</td>
</tr>
<tr>
<td>25%</td>
<td>WOMEN ON THE BOARD OF DIRECTORS an increase of 50% compared to FY20</td>
</tr>
<tr>
<td>27%</td>
<td>WOMEN ON THE SENIOR MANAGEMENT COMMITTEE stable for the last 3 years</td>
</tr>
</tbody>
</table>
CDP SCORES

CLIMATE CHANGE DISCLOSURE: B-
SUPPLIER ENGAGEMENT RATING (SER): C

28% WOMEN IN FACTORY
an increase of 7% compared to FY20

9 CA$ 523M DONATED IN THE LAST 5 YEARS
to support our communities
STRIVING FOR SUSTAINABLE OPERATIONS

Preserving and respecting balance in the natural world is fundamental to our mission of creating innovative ways to move people on trails, roads, water, and snow. As a global leader, we take seriously our responsibility to be wise stewards of natural resources for the good of all.

Continuing to deliver long-term value to our stakeholders depends on fulfilling that responsibility, which is why we continue working aggressively to reduce the environmental impact of our manufacturing activities and our vehicles. This includes:

- Reducing emissions and energy consumption in operations.
- Finding new ways to reuse and recycle materials, from parts to packaging.
- Achieving our goal of zero waste to landfill across operations.
INCREASING EFFICIENCIES TO REDUCE EMISSIONS

Just as our global organizational footprint grows, and we continue reaching new markets and consumers, so does the pressure to reduce our environmental footprint. One way we can minimize our environmental footprint is to constantly seek and explore new ways to be more energy efficient.

TAMING ENERGY CONSUMPTION AS PRODUCTION BOOMS

In recent years, BRP production has increased substantially to meet growing consumer demand and satisfy interest in our products. This naturally has a direct correlation with energy consumption increases. We therefore have focused on reducing energy consumption per unit produced, and this year, we achieved a reduction of 8.2% compared to FY20, which is equivalent to more than a 50% reduction compared to FY11.

Over the years, we achieved these efficiencies by empowering teams at each site to define their energy-conservation priorities and projects and focus on meeting production and legal compliance requirements. At our facilities in Querétaro (Mexico); Spruce Pine (North Carolina); Rovaniemi (Finland); Sturtevant (Wisconsin), Gunskirchen (Austria), and Valcourt (Québec), we replaced fluorescent lighting with LED lighting. At Juárez 2 and Querétaro in Mexico, we achieved LEED Silver certification for the main buildings, while at Gunskirchen and Valcourt, we improved processes to enable use of equipment with better energy efficiency.

O U R G O A L S

Aiming high is key to achieving results, which is why we have set ambitious targets.

FACILITIES

BY 2030

Make our facilities carbon neutral.
Achieve zero waste to landfill.

PRODUCTS

BY 2035

Have 50% of our units sold as electric.
Launching new internal combustion engine models (ICE) that emit less CO₂ than their predecessors.

SUPPLY CHAIN

BY 2035

Reduce CO₂ emissions from our supply chain by 25%.
In the Marine group, at our facility in Sturtevant (Wisconsin), new engines in development are put through rigorous 24/7 testing procedures. Our teams were using specialized equipment to test emissions of greenhouse gases (GHGs) from engines, but when they realize that the energy-intensive testing equipment was emitting far more GHGs than the engines being tested, the team swung into action to develop and install a revised continuous emissions monitoring system (CEMS). In 2021, the new CEMS resulted in a 68% reduction of CO₂ emissions, a 60% reduction of electricity consumption, and a 79% reduction of natural gas consumption, compared to the previous system. The initiative also reduced operating costs of the marine engine testing process by nearly 50%.

CDP RATINGS AND OPPORTUNITIES FOR IMPROVEMENT

For the sixth consecutive year, we have submitted our GHG emissions information to the CDP (“Carbon Disclosure Project”). We also completed the supplier supplement at the request of a client.

Our CDP scores improved significantly this year, climbing to a B- rating for our Climate Change Disclosure. This was a reflection of our efforts to enhance our disclosures and provide further details on our management of climate issues and reporting. In addition, we received a Supplier Engagement Rating (SER) of C.

We have identified opportunities for improvement in integrating climate issues in our business impact and financial plan, target-setting and verification, and value chain engagement. We are now addressing these key focus areas and expect to show marked improvement in the next reporting cycle.

**Juárez 3 Built to LEED® Principles**

Our newest facility in Juárez 3 was built following the LEED® principles.

**Features Include:**
- Skylights in operational areas and offices
- LED lighting
- Thermal windows
- Reuse of treated water
- Collaborative spaces
- Absorbing wells to harvest rainwater and feed it back to subsoil
- Large green areas inside and outside

**Environmental Benefits:**
- 30% less water and electricity consumption
- Decreased need of air conditioning usage
- Expected reduction of CO₂ emissions and greenhouse effect
- Outdoor tree reforestation
MANAGING MATERIALS RESPONSIBLY AND ELIMINATING WASTE

Over the past three years, our manufacturing footprint has increased, impacting the volume of materials we use and waste we produce. The pandemic has impacted waste management at several of our sites as our suppliers faced challenges such as labour shortages and logistics issues, affecting the quality and stability of their services. Our aim is to preclude waste going to landfill by implementing products and processes designed to systematically reduce the volume of materials we use, and the waste generated.

SUSTAINABLE PRODUCT INNOVATION

Our passion for innovation stretches all the way back to 1935, when our founder Joseph-Armand Bombardier invented the first snowmobile. To maintain our innovation edge over the years, we continue to invest in R&D by a minimum of 4% or our revenues, on average while maintaining six research facilities around the world.

ACCELERATING ELECTRIC VEHICLE R&D

Innovation around electric vehicles has been core to BRP’s sustainable growth plans for several years now. In 2019, we showcased seven concepts for electric vehicles, offering a glimpse of what the future could hold in current and potential segments. In March 2021, we took the next step by committing to introduce an electric model in each of our existing product lines by the end of 2026.

As part of CSR25, we have set the following goals:

• Have 50% of our units sold as electric by 2035.
• All new internal combustion engine (ICE) models will have fewer will have fewer CO₂e emissions than their predecessors.

To meet these ambitious goals, we are investing CA$300 million over the next five years in product development, infrastructure, production tooling, and facilities, including expansion of electric power unit development capacity at our BRP-Rotax facility in Gunskirchen (Austria), and creation of the BRP Electric Vehicle Development Centre in Valcourt (Québec).

CAN-AM MOTORCYCLES RETURN WITH ALL-ELECTRIC LINEUP

To mark the 50th anniversary of the beloved Can-Am brand, we announced on March 25, 2022, our plan to launch a family of electric 2-wheel motorcycles under the iconic brand. This new product category is extremely important to us, and we are thrilled that Can-Am motorcycles are the first EV models in BRP’s electric lineup to be confirmed to consumers.

IN 2021, 3 OF OUR 12 SITES ACHIEVED THE GOAL OF ZERO WASTE TO LANDFILL*. 

*At least 90% of waste generated was diverted from landfill.
For us, giving back to communities and actively supporting our stakeholders are essential. We are mindful of the way we treat each other and our employees, to make sure everyone can feel safe and accomplished.
CREATING A WORKPLACE WHERE EVERYONE CAN THRIVE

We strive to create and nurture an environment in which employees can do their best work, by implementing strategies to attract and retain talent, planning to ensure diversity, equity, and inclusion, as well as developing and introducing programs and protocols to support development, well-being, and safety.

ADVANCING DIVERSITY, EQUITY, AND INCLUSION (DE&I)

The road should belong to everyone, and BRP is focused on making a lasting difference on this front for our employees, our consumers, and our communities. We envision a world in which:

- Every employee can belong, grow, and find meaning.
- Riding is an equal-opportunity adventure, for people of every cultural and belief background, gender expression, and body type.
- The communities where our riders play are where we get involved to build strong, meaningful relationships.

To foster an even more inclusive culture in which everyone feels they belong, we have embarked on a DE&I journey. Our DE&I Strategic Framework provides the foundation for establishing priorities, defining measures, and setting targets. We have created a DE&I Council composed of employees from diverse backgrounds and workplaces and led by two senior executives who will implement a strong action plan. We are implementing data strategies to help us measure our progress, and specific DE&I employee resource groups are also being formed to help us remove barriers and reach targets.

MAKING A SPACE FOR EMPLOYEE WELL-BEING

Throughout the pandemic, BRP employees have done an admirable job of coming through the storm together and adapting to the evolving situation. Nevertheless, the past two years have been challenging for everyone. To provide support and assist those working remotely, we enhanced our digital learning offering significantly.

Learning Hub
- Developed Tips & Tricks, and other wellness support content and tools for stress management, life/work balance, self-care, wellness check-in, and psychological safety.
- Added sections categorized for all employees, and Trending Now for leaders.

Enabling leaders to address critical challenges
- Crafted and distributed materials tailored to well-being and fostering wellness, with topics such as Energizing Your Team, Managing Your Energy, and Self & Team Well-being.
- Created a new section in our internal electronic library designated for leaders and aiming to support them in Leading Through COVID-19 – the topic received the most traffic amongst our leaders.

Following the success of our popular Wellness Habits webinar in 2020, we launched a second edition for 2021, offered in our five main languages and focusing on three key topics:
- Recognize your stress and stressors.
- Manage stress and workload.
- Optimize performance.

The 120-minute session was custom designed to help participants build more awareness in their daily lives and offered practical and actionable tips and tricks. Worldwide, more than 700 employees registered to participate.

ENSURING PEOPLE’S HEALTH AND SAFETY

The health and safety of employees is our top priority. During the pandemic, our on-site leadership and policies have enabled us to continue to put health, well-being, and safety first while remaining on track with our goals and strategy. Meanwhile, we have set key performance indicators (KPIs) that demonstrate we are moving closer to our Goal Zero 2025: Zero Incident, Zero Impact.
STAYING SAFE DURING THE PANDEMIC

During the pandemic, we worked tirelessly to ensure a safe workplace for our 20,000 employees worldwide. The linchpin of our leadership in these challenging times has been strong governance and policies through our Health, Safety and Security organization. Working with local leaders, we continuously monitored the evolving situation and responded quickly with clear guidelines, effective tools, and regular transparent communications.

At all our sites, we implemented a five-step protocol for all employees and visitors to prevent the spread of the virus. COVID-19 vaccination clinics were available in Valcourt (Québec), Gunskirchen (Austria) and Lansing (Michigan), and flu shots were made available in the United States and Québec. We also shared our experiences, learnings, and some of our best practices with other manufacturers and partners to support them in safely reopening their facilities and businesses.

MEASURING HEALTH AND SAFETY PERFORMANCE

In all our production facilities, safety is a shared responsibility, and everyone is urged to play an active role in prevention through safe behaviours and identifying and promptly communicating safety risks. To aid us, we employ a variety of tools such as workplace safety inspections, regularly consult kinesiologists to support risk assessments and safety training, and conduct thorough investigations of incidents.

STELLAR TRIR PERFORMANCE

Several years ago, we adopted the Total Recordable Incident Rate (TRIR) across facilities as a safety KPI that would give us actionable insights. We are proud to report that, amid the challenges of COVID-19, we achieved an overall record-best TRIR performance of 0.7.

0.7

OVERALL RECORD-BEST TRIR PERFORMANCE

in 2021 as compared to 1.0 in 2020.

CAREER STARTERS FIRMLY ON THE SAFETY PATH AT GUNSKIRCHEN

At our apprenticeship shop in Austria, the motto “safety concerns everyone” guides how we train the next wave of technicians. The 16 apprentices who join the program each year to be trained in one of six professions, from automotive technician to mechatronics engineer, benefit from weekly discussions on health and safety topics, and a suggestion program for encouraging and implementing new ideas about health and safety improvements.

MAINTAINING SECURITY IN CHALLENGING TIMES

Through our Global Security team, BRP works hard to protect people and assets and maintain effective incident response across the company. In 2021, the focus was on protecting people in the evolving circumstances of the global pandemic, while continuing to improve our emergency response capability and progress toward our goal of a unified risk management approach. Following security risk assessments and security self-assessments for manufacturing sites and main offices, Global Security provided each site with recommendations to include in their FY23 security top risks action plans.

Core to BRP’s emergency response capability are our corporate and local emergency response committees. We provide training to committee members and conduct annual certification. In 2021, approximately 40 committee members participated in training. During annual certification, we had an 85% response rate, of which 74% achieved a perfect test score.

ACCIDENTS IN 5 YEARS

0

TECHNICAL PROFESSIONAL TRACKS

403-2

APPRENTICES PER YEAR

16

03-2

03-2
PLANNING FOR, ATTRACTING, AND DEVELOPING TALENT

To maintain our competitive edge and be an employer of choice in a highly-contended environment, we have created and implemented strategies for attracting, developing, and retaining our extraordinary and diverse talent.

- Provide immersive experiences, via stretch assignments, special projects, and Air BRP global mobility.
- Enable flexibility to choose remote or in-person coaching, mentoring, and leadership learning.
- Deliver on-demand learning content via the Learning Hub, Leadership Insights, continuing education, and language programs.

BRP LEARNING HUB

The BRP Learning Hub gives employees 24/7 access to learning content from their computers and handheld devices. We enhance and refresh the content regularly in response to current learning needs, e.g., the addition of Leadership Insights, “New Normal”, and Virtual Shift.

9,600 HOURS OF LEARNING ACTIVITY
56,000 CONNECTIONS

LEADERSHIP INSIGHTS

Leadership Insights consists of a monthly series of articles handpicked for leaders, provides inspiration and outside perspectives, and enables them to tap into proven practices and stay on top of hot topics.

10,500 ARTICLES, PODCASTS, AND OTHER CONTENT CONSULTED

LEADERSHIP@BRP

Leadership@BRP is a six-month learning program for managers and directors, based on our Leadership Fundamentals, which provides guidance on being a successful leader. The journey includes an assessment with debrief, experiential sessions, expert-led coaching circles, and access to on-demand tools.

400 MANAGERS AND DIRECTORS started their 6-month journey
8,200 HOURS OF LEARNING

MENTORSHIP EXPERIENCE

The Mentorship Experience is designed to foster strong and inspiring relationships so that we motivate knowledgeable and experienced employees, inspire our people, elevate their achievements, and develop the talents of mentees. This program is offered to all our employees, and the typical experience ranges between 12 and 18 months.

115 MENTORS & 124 MENTEES

STRONG EMPLOYEE ENGAGEMENT

As a people-first organization, we want to see all our employees grow and succeed. That’s why we have Officevibe, an online platform that helps create and maintain engaged, happy and successful teams. By participating in Officevibe surveys and sharing feedback anonymously on an ongoing basis, employees provide their managers with valuable information about their team’s needs, successes, and areas for improvement, and thus directly contribute to improving our work environment.
In addition to our local company initiatives, in 2021, BRP employees were highly involved in local communities as volunteers in a range of community initiatives.

**In the United States and Brazil**
Celebrated Thanksgiving with families in need and participated in a Christmas toy and food drive.

**In the United States, Mexico, and Brazil**
Donated time and gifts during the holiday season.

+ 2,000 Employee Volunteer Hours

CA$ 102,000 Raised by Employees
IN LAUSANNE, IN SWITZERLAND
Participated in an agroforestry project with people with disabilities.

IN STURTEVANT, UNITED STATES, AND MEXICO
Participated in waste pick-up and annual river clean-up initiatives.

IN THE UNITED STATES
Collected supplies and toys for animal shelters.
Participated in fundraising events for local cancer institutes.

IN THE UNITED STATES, MEXICO, AND AUSTRIA
Participated in food and clothing drives.
Caring for People and Communities

At BRP, our passion drives us to find ways to create a positive impact in the communities we serve, and to mobilize employees, riders, dealers, and fellow citizens in these efforts. Whether it’s rallying around one worthy global cause or contributing to local initiatives, we set daring goals that lead to progress on key social issues.

Target for Corporate Philanthropic Giving

Our Goal: 1% Reinvest of Our Pre-Tax Profits in Community Support by 2025

Taking a Stand Against Intimidation

Early in 2022, we adopted a global collective cause to rally all our employees and stakeholders and maximize our social impact. With so many worthy causes to choose from, the decision required strict selection criteria, including an alignment with our values and mission, relevance to adults and children in all markets where we operate, and high potential to inspire and mobilize a wide range of stakeholders.

We have chosen to rally against intimidation. Through this firm stance, we acknowledge that intimidation is an important social challenge that can affect us at work, at home, and at play, and we commit to focusing our efforts and our drive to Ride Out Intimidation. As an employer, a corporate citizen, and a strong presence in multiple communities around the world, we will inspire and contribute to behaviour change. We believe inclusivity starts where intimidation ends.

Supporting Local Community Initiatives

In addition to taking a firm stand against intimidation, we continued to participate in local community initiatives around the world.

- **Austria** Through the Rotax Academy and our Regionales Innovations Centrum (RIC), we raise awareness of STEM (science, technology, engineering, and mathematics) subjects to inspire and encourage students to pursue careers in these fields.

- **Mexico** At Querétaro, we donated computers to local NGOs that support education and art; antigen tests, face masks, and hand sanitizer to local health providers and shelters; equipment to support local universities; and laundry equipment to five NGOs. In Juárez, at our annual donations event, we raised MX$1 million for local NGOs; provided electric heaters, food, blankets, lamps, and other equipment to employees during a winter storm; and donated water bottles, safety glasses, work gloves, and flashlights to support firefighting in Casas Grandes in the State of Chihuahua.

- **Canada** We participated in educational projects such as Robotique FIRST Québec, in which employees provided coaching to candidates, and at the University of Sherbrooke, where we provide scholarships and have partnered with the Centre for Advanced Technologies (CTA). At Valcourt, we continued our financial contribution to the Centre Hospitalier de l’Université de Sherbrooke (“CHUS”) Foundation of the regional hospital with a primary focus on helping children with cancer.

- **United States** In Sturtevant, we donated lumber to the veterans outreach program in Wisconsin to build a community of small homes for veterans in the Milwaukee area.

Ride Out Intimidation

A BRP Program
PROMOTING RESPONSIBLE RIDING

We are committed to increasing our efforts to empower all riders in the powersports and boating communities to ride responsibly and rethink the way they approach safety, environment, and riding etiquette, through our Responsible Rider program.

KEEPING PRODUCTS SAFE FOR PEOPLE

Our riders trust BRP to provide an outstanding experience that includes exceptional rider safety. We have a longstanding Product Safety Policy with guidelines ensuring that product safety is integrated in corporate-level management, and at every stage, of the product development process.

We want to be the first powersports and marine manufacturer to talk loudly and proudly about responsible riding and position ourselves as the safest and most caring brand.

HIGHLIGHTING OUTSTANDING CONTRIBUTIONS TO PRODUCT SAFETY

At BRP, we recognize that product safety is a company-wide job. Collaboration between departments is essential to promote the importance of this pillar and help ensure the safety of our riders. Every year since FY16, the Product Safety team has recognized the outstanding contributions of specific individuals.

This year, we recognized the contributions of Mylène Blanchette and Alexandre Morin Savard. A professional in biomechanics and product ergonomics in the Design department, Mylène worked tirelessly to put in place evaluation processes to provide a safe ride for our consumers; her will to increase internal knowledge was also award-worthy. Alexandre, an engineer in Accessories development, was recognized for his proactivity in safety reviews and for contributing to their efficiency.

Our dealers play an important role in safety, which is why we provide safety education and training tools as part of our dealer development and certification program. In 2021, we were unable to offer hands-on training, but continued to provide online training on safety recalls, repair vouchers, part changes, and various other topics.

We ensure that such safety training programs also extend to our employees. Before using any of our products, they must complete a safety training course and certification, and must agree to proper use of equipment and apparel. In addition, several of our sites have implemented their own additional safety protocols.

OUR VEHICLES AT WORK IN COMMUNITIES

Because of their versatility, efficiency, and outstanding ability to access hard-to-reach places, BRP vehicles are often as well-suited to work as to recreation. Mountain rescue teams, police, lifeguards, and security professionals, all depend on our vehicles and products.

- We donated Can-Am all-terrain vehicles to the Recreation and Parks Association of Nunavut.
- Our Can-Am On-Road brand was the title sponsor of the Road Warrior Foundation in San Diego, California, providing adventure therapy to United States veterans in honor of their service.
- We launched the Ski-Doo Snow PASS grant program to support grassroots organizations in preserving, renewing, and expanding the sport of snowmobiling, with up to $5,000 in matching funds per organization.
- We invited the entire snowmobiling community in the collective "Take the Pledge" effort to preserve access to trails on private and public lands. We encouraged all snowmobilers to be responsible, and we invited our community of riders to pledge their commitment today to ensure the sustainability of snowmobiling for future generations.
RESPONSIBLE GOVERNANCE

At BRP, our commitment to CSR is fuelled by the passion of our people – at every level and every location. At the same time, we know that, to reach our goals, we must have strong leadership, well defined goals and strategy, and a demonstrable commitment to transparency and accountability.
CORPORATE GOVERNANCE

BRP’s Board of Directors (“Board”) is responsible for the stewardship of the Company and oversees the management of its business and affairs. It is currently composed of twelve members of which seven are independent and are elected by BRP’s shareholders.

The mandate of the Board, reviewed each year, sets out the Board’s principal duties and responsibilities. It specifies the policies and procedures applicable to the Board in the delegation of its duties and responsibilities to the following committees:

• Audit Committee
• Human Resources and Compensation Committee
• Nominating, Governance, and Social Responsibility Committee
• Investment and Risk Committee

OUR CSR GOVERNANCE

BRP’s CSR Operations Committee includes representatives of each division of the Company, from managers to vice-presidents. These representatives ensure effective two-way communication between the CSR Operations Committee and their respective divisions.

INTRODUCING THE NEW CSR TEAM

To ensure BRP’s CSR25 program performs well, we have the unwavering support of our Board of Directors and Executive Management team who are fully committed to ensuring that we make tangible progress and communicate our results on a regular basis.

To drive our CSR efforts on the path to success, we also have the support of five senior executives who are leveraging their own expertise to lead specific pillars, and a dedicated team of CSR professionals.

ETHICS AND COMPLIANCE

By acting ethically and embracing our core values, BRP employees will continue to foster solid relationships based on trust and integrity, no matter where our ride takes us!

RISK ASSESSMENT

In 2020, BRP hired an external consultant specialized in ethics and compliance to conduct an exhaustive review of the Company’s existing Ethics & Compliance (“E&C”) program. Since then, we have been busy improving our existing foundations to achieve a more cohesive and efficient E&C structure.

CODE OF ETHICS

BRP’s governance framework begins with our Code of Ethics, which states the principles of integrity and standards of ethical behaviour that we expect from each of BRP’s directors, officers, employees, and representatives. The Code of Ethics is annually reviewed and approved by the Nominating, Governance, and Social Responsibility Committee of the Board.

In FY23, we will release our new Code of Ethics. Filled with real-life examples, this completely overhauled document will be easily accessible and available in different languages to facilitate comprehension.

BRP third-parties (such as dealers, distributors, suppliers, and other business partners) are also held to the same high standards for integrity through our Supplier Code of Conduct.

AWARENESS

Annually, all employees (except our hourly-paid factory workers) must complete the mandatory Code of Ethics Certification. This initiative is meant to reinforce the Company’s expectations and provide employees with a formal opportunity to declare any real or potential conflict of interest. For the second year in a row, we reached a 99.7% completion rate. In FY23, we will add a high-quality training module with video scenarios and animations to make sure our annual certification is captivating and formative. This training module will also be available online and mandatory for all new employees.

You can find out more about our Board of Directors in our Management Proxy Circular.
To engage our employees, we use numerous communication channels, such as:

- **Ethics & Compliance Google site**
  Launched in 2021, the site provides access to our Code of Ethics, E&C policies, key contacts, and options for reporting E&C issues.

- **“What would you do?” articles**
  These articles, included in BRP’s monthly newsletter, present real-life E&C situations, and invite our employees to reflect on how they would address them.

**POLICIES**

Company policies, which provide guiding principles and rules, apply to the whole organization, and are issued to support BRP’s values, goals, objectives, and principles.

In 2021, we implemented two new policies:

- Policy on Policies: to standardize our policies and related processes in terms of their development, update cycle, approval, publishing, and distribution.
- Military Sales Policy: to implement additional controls on the sale of BRP products to military end-users.

In FY23, we will release two new policies, the Conflicts of Interest Policy and the Gifts and Hospitality Policy, and we will update our Whistleblower Policy. These three documents will be issued simultaneously with our new Code of Ethics.

**REPORTING CONCERNS**

BRP employees are encouraged to speak up when they see conduct inconsistent with our Code of Ethics. We offer many ways of asking questions or raising concerns, including our Integrity Hotline, operated by an independent third-party provider and available 24/7 in multiple languages.

Allegations received are assessed and investigated, when required. If the investigation uncovers a violation, appropriate remedial measures and/or disciplinary action are taken. A status update is provided to the Audit Committee on a quarterly basis.

**HUMAN RIGHTS**

Taking care of our people is embedded in our value of trust, and we make it everyone’s responsibility to protect the safety, rights, and dignity of every individual taking part in our operations or our supply chain.

For the second year, we renewed our commitment to the Modern Slavery Act and as part of our commitment to continuous improvement, we intend to keep developing and improving codes of practice, procedures, requirements, risk assessments, and monitoring frameworks that address issues of modern slavery.
POLITICAL ACTIVITIES

BRP has several tools to shield itself from controversies related to political activities and ensure compliance with the legal requirements applicable to lobbying activities, including:

- Governance documents, including our Code of Ethics and corporate policies which set strict rules regarding engagement in political activities and with government officials.
- The Public Affairs (“PA”) team, the central point for BRP’s government relations and advocacy activities, which acts as a guardian of these engagement rules in practice.
- Strict guidelines to ensure that both direct and indirect interactions with governments are compliant with lobbying regulations, in particular disclosure requirements.

THE PA TEAM

CONDUCTS OR COORDINATES ALL ACTIVITIES
aimed at influencing governments on policy making.

ACTS AS A FOCAL POINT
to ensure consistency in government relations management, and provide guidelines to BRP staff.

ENGAGES MAINLY WITH GOVERNMENT/ELECTED OFFICIALS AND CIVIL SERVANTS.

BRP DOES NOT

MEET OR HOST EVENTS WITH ELECTORAL CANDIDATES
as an individual company.

ASSOCIATE WITH ANY SPECIFIC POLITICAL PARTY,
in compliance with corporate policies.

INDIVIDUAL EMPLOYEES

CAN FINANCIALLY SUPPORT POLITICAL PARTIES
or political actions (e.g., US PAC) under their personal names, in compliance with local regulations, but to which BRP will not contribute as a corporation.

MATERIALITY

STAKEHOLDER ENGAGEMENT

For identifying stakeholders, BRP adheres to the Global Reporting Initiative (GRI) definition of stakeholders: “entities or individuals that can reasonably be expected to be significantly affected by the organization’s activities, products, and services; and whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives.”

This definition allows for a broad inclusion of stakeholders. BRP has defined several stakeholder groups, in line with its CSR pillars, to help focus our efforts on material aspects relevant to our organization. We are aware that these categories might encompass other specific stakeholders, and we are in the process of refining our approach to stakeholder identification and engagement.

In 2020, we reviewed and revised our CSR program in an effort to address the evolving needs and expectations of our employees, communities, consumers, investors and other key stakeholders. Our goal was to develop an effective and adaptable CSR strategy that is embedded in the business and aligns with our business priorities, our strategic plan, and our operations and initiatives. To that end, we conducted a thorough review of our industry, researched best practices and trends, and consulted our stakeholders, to build our CSR25 program so it further reflects our growing business and CSR ambition.

LATEST MATERIALITY ASSESSMENTS

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>0 emission products</td>
<td>Working conditions</td>
<td>Vehicles fit for</td>
</tr>
<tr>
<td>Compliance</td>
<td>for employees</td>
<td>future clients</td>
</tr>
<tr>
<td>Long-term vision for CSR</td>
<td>Trust within the company</td>
<td>Maintaining employment in Québec</td>
</tr>
<tr>
<td>Environmental emissions</td>
<td>Compliance</td>
<td>Labour shortage</td>
</tr>
<tr>
<td>(products and operations)</td>
<td>Employee turnover rate</td>
<td>Social acceptability of products</td>
</tr>
<tr>
<td>Social acceptability</td>
<td>Environmental constraints</td>
<td>CO₂ emissions</td>
</tr>
<tr>
<td>of products</td>
<td>(products and operations)</td>
<td>(operations and products)</td>
</tr>
</tbody>
</table>
PRECAUTIONARY PRINCIPLE

The precautionary principle denotes a duty to prevent harm, when it is within our power to do so, even when all the evidence is not available. BRP adheres to the precautionary principle even though it is not formally embedded in our decision-making process. BRP is committed to conducting its business and affairs with honesty, integrity and in accordance with high ethical and legal standards, as per our most recent Code of Ethics.

EXTERNAL CHARTERS, PRINCIPLES, AND OTHER INITIATIVES

BRP adheres to the principles of the United Nations Global Compact, and our Supplier Code of Conduct reflects these principles. The UN Global Compact principles for business promote best practices in the areas of human rights, labour standards, environmental responsibility, and anti-corruption.

Since 2015, we have reported to the CDP (formerly Carbon Disclosure Project); since 2016, we have also completed the supplier supplement.

BRP also employs recognized standards for operations, including the United States Occupational Safety and Health Administration (OSHA) standards for health and safety data, and ISO-derived methods for our energy and environmental management systems. Our Juárez 1 and 2 and Querétaro facilities in Mexico are certified ISO 9001:2015, and our Gunskirchen (Austria) facility renewed its ISO 14001 certification in 2020. Both our Juárez 2 and Querétaro main buildings are LEED-certified, which confirms that the buildings comply with various sustainability standards, such as reduced energy and water consumption, increased access to natural light sources, and use of regional and recyclable construction material.

AWARDS AND RECOGNITION

20 AWARDS FOR THE WOMEN OF ON-ROAD CAMPAIGN

1 CUSTOMER SATISFACTION AWARD FOR MANITOU

2 INNOVATION AWARDS FOR SEA-DOO

2 CSR AWARDS FOR OUR FACILITIES IN MEXICO

MORE SPECIFICALLY IN CSR

Our Juárez facilities were recognized as a “Company Committed to Human Rights” by the Chihuahua State in 2021.

BOTH JUÁREZ AND QUERÉTARO FACILITIES received the “Socially Responsible Company” distinction from the CEMEFI (Mexican Center for Philanthropy) in August 2021.
ABOUT THIS REPORT

This ninth CSR report reflects BRP’s CSR performance for fiscal year 2022 (FY22), from February 1, 2021 to January 31, 2022. The report refers to certain awards and events from early FY23 for timeliness purposes. We will continue to issue a CSR report on a yearly basis.

This report covers BRP’s CSR achievements and challenges for all of our activities in FY22, unless otherwise indicated.

TO DRAFT THE CONTENT OF THIS REPORT WE:

• Reviewed our FY21 CSR Report.
• Reviewed our material issues to ensure that they are properly documented.
• Evaluated the relevance of selected indicators to keep or add only those reflecting our material issues.
• Exchanged information with relevant BRP management and staff responsible for data collection and reporting, and deepened our understanding of the processes used to generate, aggregate and report data at BRP.
• Reviewed relevant documents and records to ensure data accuracy.
• Assessed the information for consistency with our knowledge of our operations.

Our FY22 CSR Report was developed in accordance with the Global Reporting Initiative (GRI), Core option, and the GRI Principles for Defining Quality.

Data is subject to inherent limitations of accuracy given the lack of a centralized system for collecting/retrieving this type of information. Since 2020, the COVID-19 pandemic impacted our capacity to collect data. Where applicable, more information is provided regarding uncertainties in relation to data, including quantitative information.

BRP is committed to the GRI’s reporting principles and to providing accurate and up-to-date information in its reports. Currently, we are not seeking external assurance, as we prefer to commit our CSR resources to further deploying our CSR action plan.

Please see the Materiality section of this report for details regarding our material aspects. All identified aspects are material for all entities within the organization.

FOR QUESTIONS ABOUT THE REPORT AND ITS CONTENT OR TO SHARE YOUR THOUGHTS

Please contact us at csr@brp.com.
### ENVIRONMENT

<table>
<thead>
<tr>
<th>TITLE</th>
<th>UNIT</th>
<th>FY20</th>
<th>FY21</th>
<th>FY22</th>
<th>FY20-FY22 VARIATION (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global absolute greenhouse gas emissions³</td>
<td>tons CO₂e</td>
<td>38,656</td>
<td>26,583</td>
<td>35,143</td>
<td>-9.1%</td>
</tr>
<tr>
<td>Scope 1 (direct)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scope 2 (indirect)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>80,858</td>
<td>60,827</td>
<td>77,454</td>
<td>-4.2%</td>
</tr>
<tr>
<td>Global greenhouse gas emissions intensity</td>
<td>tons CO₂e/unit produced</td>
<td>0.2244</td>
<td>0.1993</td>
<td>0.187</td>
<td>-16.7%</td>
</tr>
<tr>
<td>Energy consumption intensity</td>
<td>kWh/unit produced</td>
<td>867</td>
<td>846</td>
<td>796</td>
<td>-8.2%</td>
</tr>
<tr>
<td>CDP results</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Climate change</td>
<td>--</td>
<td>Not scored²</td>
<td>B-</td>
<td>To come in FY23</td>
<td>--</td>
</tr>
<tr>
<td>Supplier engagement</td>
<td>--</td>
<td>Not scored²</td>
<td>C</td>
<td>To come in FY23</td>
<td>--</td>
</tr>
<tr>
<td>Waste management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overall quantity of waste generated – non-hazardous</td>
<td>kg</td>
<td>33,541</td>
<td>31,988</td>
<td>45,286</td>
<td>+35%</td>
</tr>
<tr>
<td>Overall diversion rate – non-hazardous waste</td>
<td>% waste diverted from landfill</td>
<td>76</td>
<td>56</td>
<td>49.3</td>
<td>-35%</td>
</tr>
<tr>
<td>Overall quantity of hazardous waste generated</td>
<td>kg</td>
<td>2,393</td>
<td>2,386</td>
<td>3,500</td>
<td>+46%</td>
</tr>
<tr>
<td>Overall diversion rate – hazardous waste²</td>
<td>% waste diverted from landfill</td>
<td>74.6</td>
<td>80</td>
<td>83.6</td>
<td>+12%</td>
</tr>
</tbody>
</table>

³ GHG inventory covers 19 installations (manufacturing sites, test centres and distribution centres).
² The report was submitted outside the reporting schedule.
² Total hazardous waste generated throughout all the facilities represents less than 10% of the total generated waste. Hazardous waste is disposed of using authorized waste transportation and treatment companies. Disposal methods include fuel blend, secured landfills, waste incineration, or recycling.

### SOCIAL

<table>
<thead>
<tr>
<th>TITLE</th>
<th>UNIT</th>
<th>FY20</th>
<th>FY21</th>
<th>FY22</th>
<th>FY20-FY22 VARIATION (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health and Safety in the workplace</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Global frequency rate</td>
<td>TRIR⁴</td>
<td>1.3</td>
<td>1.0</td>
<td>0.7</td>
<td>-46%</td>
</tr>
<tr>
<td>Employee profile</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total employees as of January 31⁵</td>
<td>number</td>
<td>13,320</td>
<td>14,522</td>
<td>19,871</td>
<td>+49.2%</td>
</tr>
<tr>
<td>Women in the workforce</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Women on the board</td>
<td>%</td>
<td>16.7</td>
<td>23</td>
<td>25</td>
<td>+50%</td>
</tr>
<tr>
<td>Women on the management committee</td>
<td>%</td>
<td>27.3</td>
<td>27.3</td>
<td>27.3</td>
<td>--</td>
</tr>
<tr>
<td>Women managers, directors and vice-presidents</td>
<td>%</td>
<td>21.4</td>
<td>22.3</td>
<td>23.5</td>
<td>+9.8%</td>
</tr>
<tr>
<td>Women employees – factory⁶</td>
<td>%</td>
<td>26.4</td>
<td>27.5</td>
<td>28.2</td>
<td>+6.8%</td>
</tr>
<tr>
<td>Women employees – offices⁷</td>
<td>%</td>
<td>30.7</td>
<td>31.3</td>
<td>31.3</td>
<td>+2%</td>
</tr>
<tr>
<td>New women employee</td>
<td>%</td>
<td>30.6</td>
<td>30.5</td>
<td>29.3</td>
<td>-4.25%</td>
</tr>
<tr>
<td>Average age of employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office employees</td>
<td>Years</td>
<td>40.1</td>
<td>39.5</td>
<td>38.9</td>
<td>-3%</td>
</tr>
<tr>
<td>Factory employees</td>
<td>Years</td>
<td>35.1</td>
<td>34</td>
<td>33.1</td>
<td>-5.7%</td>
</tr>
</tbody>
</table>

⁴ Follows the definition of the Occupational Safety and Health Administration of the United States.
⁵ From HR database covering almost 90% of total workforce.
⁶ Based on factory/blue collar job level.
⁷ Based on excluding factory/blue collar job level.
### SOCIAL (CONTINUED)

#### Community engagement

<table>
<thead>
<tr>
<th>TITLE</th>
<th>UNIT</th>
<th>FY20</th>
<th>FY21</th>
<th>FY22</th>
<th>FY20-FY22 VARIATION (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>CADM</td>
<td>1,563</td>
<td>1,203</td>
<td>3,642</td>
<td>1,681</td>
</tr>
</tbody>
</table>

* Includes exceptional donations of engines to technical schools.

#### GOVERNANCE

<table>
<thead>
<tr>
<th>TITLE</th>
<th>UNIT</th>
<th>FY20</th>
<th>FY21</th>
<th>FY22</th>
<th>FY20-FY22 VARIATION (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual certification of code of ethics</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Completion rate*</td>
<td>%</td>
<td>97.6</td>
<td>99.7</td>
<td>99.7</td>
<td>+2.2%</td>
</tr>
<tr>
<td>Training on various internal policies and procedures</td>
<td>Number</td>
<td>1,156</td>
<td>1,231</td>
<td>2,887</td>
<td>+148%</td>
</tr>
</tbody>
</table>

* All employees (except hourly-paid factory workers).
## GENERAL DISCLOSURE

### CORPORATE PROFILE

| 102-1 Name of the organization | BRP at a glance |
| 102-2 Activities, brands, products, and services | • BRP at a glance  
• Our global manufacturing footprint |
| 102-3 Location of headquarters | BRP at a glance |
| 102-4 Location of operations | Our global manufacturing footprint |
| 102-5 Ownership and legal form | BRP at a glance |
| 102-6 Markets served | BRP at a glance |
| 102-7 Scale of the organization | BRP at a glance |
| 102-8 Information on employees and other workers | • CSR performance summary  
• Respecting and supporting individuals and communities |
| 102-10 Significant changes to the organization and its supply chain | Juárez 3 built to leed® principles  
Opening of third manufacturing site in Juárez, our fourth in Mexico |
| 102-11 Precautionary principle or approach | Precautionary principle |
| 102-12 External initiatives | External charters, principles, and other initiatives |
| 102-13 Membership of associations | External charters, principles, and other initiatives |

## STRATEGY

| 102-14 Statement from senior decision-maker | Word from senior management |
| 102-15 Key impacts, Risks, and Opportunities | • CSR25: a new chapter in our CSR journey  
• Responsible governance |

## ETHICS AND INTEGRITY

| 102-16 Values, principles, standards, and norms of behavior | • Ethics and compliance  
• External charters, principles, and other initiatives |
| 102-17 Mechanisms for advice and concerns about ethics | Reporting concerns |

## GOVERNANCE

| 102-18 Governance structure | • Responsible governance  
• CSR performance summary |
| 102-22 Composition of the highest governance body and its committee | Corporate governance |
| 102-25 Conflicts of interest | Ethics and compliance |

## STAKEHOLDER ENGAGEMENT

| 102-40 List of stakeholder groups | Materiality |
| 102-41 Collective bargaining agreements | Materiality |
| 102-42 Identifying and selecting stakeholders | Materiality |
| 102-43 Approach to stakeholder engagement | Materiality |
| 102-44 Key topics and concerns raised | Materiality |
### REPORTING PRACTICES

<table>
<thead>
<tr>
<th>Reference</th>
<th>Comments/Omissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>102-45</td>
<td>Entities included in the consolidated financial statements&lt;br&gt;- BRP at a glance&lt;br&gt;- Financial Highlights FY22&lt;br&gt; Please refer to BRP’s FY22 Annual report (available on BRP website at <a href="https://news.brp.com/financial-information">https://news.brp.com/financial-information</a>)</td>
</tr>
<tr>
<td>102-46</td>
<td>Defining report content and topic boundaries&lt;br&gt; About this report</td>
</tr>
<tr>
<td>102-47</td>
<td>List of material topics&lt;br&gt; Materiality</td>
</tr>
<tr>
<td>102-48</td>
<td>Restatements of information&lt;br&gt; No restatement made in information given in previous reports.</td>
</tr>
<tr>
<td>102-49</td>
<td>Changes in reporting&lt;br&gt; About this report</td>
</tr>
<tr>
<td>102-50</td>
<td>Reporting period&lt;br&gt; About this report</td>
</tr>
<tr>
<td>102-51</td>
<td>Date of the most recent report&lt;br&gt; About this report</td>
</tr>
<tr>
<td>102-52</td>
<td>Reporting cycle&lt;br&gt; About this report</td>
</tr>
<tr>
<td>102-53</td>
<td>Contact point for questions regarding the report&lt;br&gt; Comments or questions: <a href="mailto:csr@brp.com">csr@brp.com</a></td>
</tr>
<tr>
<td>102-54</td>
<td>Claims of reporting in accordance with the GRI Standards&lt;br&gt; Our FY22 CSR Report was developed in accordance with the GRI standards: Core option.</td>
</tr>
<tr>
<td>102-55</td>
<td>GRI content index&lt;br&gt; GRI Content Index</td>
</tr>
</tbody>
</table>

### MATERIAL ASPECTS

#### ECONOMIC TOPICS

<table>
<thead>
<tr>
<th>Reference</th>
<th>Comments/Omissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRI 103: MANAGEMENT APPROACH 2016&lt;br&gt; DISCLOSURES 103-1, 103-2 AND 103-3 APPLY TO: GRI 202, GRI 305 AND GRI 306.</td>
<td></td>
</tr>
<tr>
<td>103-1</td>
<td>Explanation of the material topic and its boundary&lt;br&gt; CSR25: a new chapter in our CSR journey</td>
</tr>
<tr>
<td>103-2</td>
<td>The management approach and its components&lt;br&gt; - CSR25: a new chapter in our CSR journey&lt;br&gt; - Responsible governance</td>
</tr>
<tr>
<td>103-3</td>
<td>Evaluation of the management approach&lt;br&gt; - CSR25: a new chapter in our CSR journey&lt;br&gt; - Responsible governance</td>
</tr>
</tbody>
</table>

### SOCIAL AND COMMUNITY COMMITMENT

<table>
<thead>
<tr>
<th>Reference</th>
<th>Comments/Omissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRI 201: ECONOMIC PERFORMANCE 2016</td>
<td></td>
</tr>
<tr>
<td>201-1</td>
<td>Direct economic value generated and distributed&lt;br&gt; • CSR performance summary&lt;br&gt; • Financial Highlights FY22&lt;br&gt; • Caring for people and communities</td>
</tr>
<tr>
<td>GRI 203: INDIRECT ECONOMIC IMPACTS 2016</td>
<td></td>
</tr>
<tr>
<td>203-1</td>
<td>Infrastructure investments and services supported&lt;br&gt; • Sustainable product innovation&lt;br&gt; • Taming energy consumption as production booms</td>
</tr>
<tr>
<td>203-2</td>
<td>Significant indirect economic impacts&lt;br&gt; Juárez 3 built to leed® principles&lt;br&gt; Opening of third manufacturing site in Juárez, our fourth in Mexico.</td>
</tr>
</tbody>
</table>

### ENVIRONMENTAL TOPICS

<table>
<thead>
<tr>
<th>Reference</th>
<th>Comments/Omissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRI 103: MANAGEMENT APPROACH 2016&lt;br&gt; DISCLOSURES 103-1, 103-2 AND 103-3 APPLY TO: GRI 203 AND GRI 204.</td>
<td></td>
</tr>
<tr>
<td>103-1</td>
<td>Explanation of the material topic and its boundary&lt;br&gt; Each site is responsible for defining its priorities on environmental topics in accordance with production realities and local legal compliance requirements.</td>
</tr>
<tr>
<td>103-2</td>
<td>The management approach and its component&lt;br&gt; CSR performance summary</td>
</tr>
<tr>
<td>103-3</td>
<td>Evaluation of the management approach&lt;br&gt; CSR performance summary</td>
</tr>
</tbody>
</table>

### ENERGY MANAGEMENT

<table>
<thead>
<tr>
<th>Reference</th>
<th>Comments/Omissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRI 302: ENERGY 2016</td>
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</tr>
<tr>
<td>302-3</td>
<td>Energy Intensity&lt;br&gt; CSR performance summary</td>
</tr>
</tbody>
</table>

### MANAGEMENT OF GREENHOUSE GAS EMISSIONS

<table>
<thead>
<tr>
<th>Reference</th>
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<tr>
<td>GRI 305: EMISSIONS 2016</td>
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<tr>
<td>305-1</td>
<td>Total direct greenhouse gas emissions&lt;br&gt; CSR performance summary</td>
</tr>
<tr>
<td>305-2</td>
<td>Total indirect greenhouse gas emissions&lt;br&gt; CSR performance summary</td>
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<td>305-4</td>
<td>GHG emissions intensity&lt;br&gt; CSR performance summary</td>
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<tr>
<td>EFFLUENTS AND WASTE MANAGEMENT</td>
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<td>--------------------------------</td>
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<tr>
<td>GRI 306: WASTE 2020</td>
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<tr>
<td>306-4 Waste diverted from disposal</td>
<td>CSR performance summary</td>
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<th>SOCIAL TOPICS</th>
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<tr>
<td>GRI 103: MANAGEMENT APPROACH 2016 DISCLOSURES 103-1, 103-2 AND 103-3 APPLY TO: GRI 401, GRI 402, GRI 403, GRI 404, GRI 405 AND GRI 406.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>103-1 Explanation of the material topic and its boundary</td>
<td>Each site is responsible for defining its priorities on social topics in accordance with production realities and local legal compliance requirements.</td>
<td></td>
</tr>
<tr>
<td>103-2 The management approach and its components</td>
<td></td>
<td></td>
</tr>
<tr>
<td>103-3 Evaluation of the management approach</td>
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<td>GRI 401: EMPLOYMENT 2016</td>
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<tr>
<td>401-1 New employee hires and employee turnover</td>
<td>CSR performance summary</td>
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<tr>
<th>HEALTH AND SAFETY OF OUR EMPLOYEES</th>
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<tr>
<td>GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018</td>
<td></td>
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<tr>
<td>403-2 Hazard identification, risk assessment, and incident investigation</td>
<td>Measuring Health and Safety performance</td>
<td></td>
</tr>
<tr>
<td>403-3 Occupational health services</td>
<td>Health services are available at all manufacturing sites</td>
<td></td>
</tr>
<tr>
<td>403-9 Work-related injuries</td>
<td>CSR performance summary</td>
<td>Rate of recordable work-related injuries is calculated using the formula: Total number of work-related injuries/total number of hours worked x 200 000.</td>
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<th>TRAINING AND SKILLS DEVELOPMENT</th>
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<td>GRI 404: TRAINING AND EDUCATION 2016</td>
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<tr>
<td>404-1 Average hours of training per year per employee</td>
<td>• CSR performance summary</td>
<td>Communications and training on anti-corruption policies and procedures.</td>
</tr>
<tr>
<td>404-3 Percentage of employees receiving regular performance and career development reviews</td>
<td>• Planning for, attracting and developing talent</td>
<td>Each permanent employee agrees with supervisor on performance objectives. This approach promotes dialogues between managers and employees and provides periodic evaluation and feedback.</td>
</tr>
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<tr>
<th>EQUITY, DIVERSITY, AND EQUALITY OF EMPLOYMENT OPPORTUNITIES</th>
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<tr>
<td>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016</td>
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<tr>
<td>405-1 Diversity of governance bodies and employees</td>
<td>• Corporate governance</td>
<td></td>
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<tr>
<td>405-2 Communication and training about anti-corruption policies and procedures</td>
<td>CSR performance summary</td>
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<tr>
<td>GRI 205 : ANTI-CORRUPTION 2016</td>
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<tr>
<td>205-1 Operations assessed for risks related to corruption</td>
<td>Responsible governance</td>
<td>Code of ethics and anti-corruption policy are available on our corporate website.</td>
</tr>
<tr>
<td>205-2 Communication and training about anti-corruption policies and procedures</td>
<td>CSR performance summary</td>
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<tr>
<td>415-1 Political contributions</td>
<td>Political activities</td>
<td></td>
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