



| Policy #                 | Version | Effective Date | Author    | Contact   |
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| Vendor Code of Conduct 1 | 2.0     | May 8, 2020    | Liz Brown | Groupon's Compliance Team<br><a href="mailto:legalcompliance@groupon.com">legalcompliance@groupon.com</a> . |

## GROUPON VENDOR CODE OF CONDUCT

This Vendor Code of Conduct (the “Code”) sets out guidelines and requirements for all merchants, vendors, and suppliers (collectively, “Vendors”) that do business with any Groupon, Inc. business or subsidiary (collectively, “Groupon” or “we”).

We expect our Vendors (including their employees, agents, subcontractors, and affiliates) to comply with the Code in conducting business with or on behalf of Groupon, even when the Code exceeds the requirements of applicable law. Violations of the Code can result in severe consequences for Groupon and/or its Vendors. Accordingly, Groupon will take appropriate action to ensure compliance with the Code, up to and including termination of business with the Vendor.

### ANTI-BRIBERY & CORRUPTION

**Books, Records, and Business Integrity.** Groupon prohibits corruption, extortion, and embezzlement in any form. For this reason, Vendors must ensure that their accounting and financial records related to their business with Groupon comply with applicable laws and meet applicable standards of accuracy and completeness. Groupon also expects Vendors to provide honest and accurate invoices. Invoices should be itemized, quote the Purchase Order (“PO”) number (if applicable), be supported by appropriate documentation, and comply with all other requirements as set out in the relevant contract(s). Invoices may not be split to circumvent approval requirements. Groupon will not do business with a Vendor unless there is a signed contract with Groupon and an approved PO (if required) on file.

**Bribery, Kickbacks, and Improper Payments.** Vendors must ensure that their employees, agents, subcontractors, and affiliates comply with all applicable bribery and anti-corruption laws, including but not limited to the U.S. Foreign Corrupt Practices Act (“FCPA”) and the UK Bribery Act. To that end, Vendors must not promise, offer, or accept bribes, kickbacks, or other improper or unlawful payments or engage third parties to facilitate such conduct when conducting business with or on behalf of Groupon. Examples include cash, cash equivalents (e.g., bitcoin, debit cards, gift cards, gift certificates, prepaid cards, etc.), gifts, services, or other inducements intended to secure an improper business advantage. This requirement



applies in all circumstances, but especially with respect to dealings involving government officials, political candidates, or other public figures or entities.

**Business Courtesies.** Vendors must avoid offering gifts, meals, entertainment, or travel (collectively “Business Courtesies”) that might improperly influence, or appear to influence, Groupon employees or agents, or that might embarrass Groupon or the Vendor. Vendors should never feel obligated to provide Business Courtesies to any Groupon employee or agent, even if the Business Courtesies have only nominal value. If a Vendor wishes to provide Business Courtesies to a Groupon employee or agent, the Business Courtesies must comply with applicable laws and the following guidelines:

### Gifts

- Acceptable: Gifts that are given infrequently and that are not of substantial value, such as food items or promotional materials bearing the Vendor’s logo (e.g., shirts, hats, pens, etc.).
- Unacceptable: Cash or cash equivalents (e.g., such as bitcoin, debit cards, gift cards, gift certificates, prepaid cards, etc.) regardless of value, or any items with a value exceeding USD \$250.00 unless they are pre-approved by Groupon’s Compliance Team via [legalcompliance@groupon.com](mailto:legalcompliance@groupon.com).
- Business Courtesies given to Groupon employees or agents that do not comply with these guidelines will be returned to the Vendor or disposed of accordingly. Perishable items may be donated to our teams and/or to charity.

### Meals, Entertainment, and Travel

- Acceptable: Reasonable meals, travel, lodging, and entertainment expenses related to a legitimate business purpose. Examples include attendance at a business-related conference sponsored by a Vendor, or attending a cultural or sporting event with a business counterpart working for a Vendor.
- Unacceptable: Any meals, travel, lodging, or entertainment expenses exceeding USD \$250.00 per person (alone or in combination) unless they are pre-approved by Groupon’s Compliance Team via [legalcompliance@groupon.com](mailto:legalcompliance@groupon.com).

**Facilitating Payments.** Vendors must not offer or make facilitating payments (also known as “expediting” or “grease” payments) to speed up or secure the performance



of a routine government action (e.g., customs clearance) on behalf of Groupon. Groupon's Anti-Corruption Policy prohibits facilitating payments and many countries treat them as illegal bribes. This requirement applies to all business conducted on Groupon's behalf, regardless of any contrary local customs.

## **ANTI-COUNTERFEITING & INTELLECTUAL PROPERTY PROTECTION**

**Anti-Counterfeiting.** Groupon strives to ensure that all of its products are of the highest quality and reliability and expects Vendors to notify us immediately if they believe or have a reason to believe that they have provided Groupon or Groupon's customers with counterfeit, illegally diverted, or stolen products, parts, or materials. The sale of counterfeit products on Groupon's platform is strictly prohibited. It is each Vendor's responsibility to source and sell only authentic products. Vendors must also respond to requests for information regarding the source of any products, parts, or materials.

**Intellectual Property Protection.** Vendors must respect intellectual property rights, including Groupon's intellectual property rights and the intellectual property rights of others, at all times. Respecting the intellectual property rights of Groupon and others includes, but is not limited to, obtaining proper authorization and licensing agreements before using any intellectual property, refusing to misuse others' intellectual property, including patents, trademarks, copyrights, and trade secrets, and complying with all applicable laws as they relate to Vendor products and listings. Any transfer of technology and know-how should be carried out in a manner that complies with all applicable laws and protects intellectual property rights.

## **CONFIDENTIALITY & DATA PRIVACY**

**Confidentiality and Protection of Information.** Groupon is committed to protecting its own confidential information and the confidential information of its business partners, Vendors, customers, employees, and candidates for employment. Groupon requires Vendors to comply with all applicable laws and regulations governing confidential and proprietary information and to take all necessary measures to safeguard all such information that they receive from Groupon and/or about Groupon's business partners, Vendors, customers, employees, and candidates for employment.

**Data Protection and Privacy.** Groupon respects everyone's right to the protection of their personal data, as this term is defined in the countries in which Groupon operates, and everyone's right to integrity in connection with the processing of personal data. Groupon requires Vendors to comply with all applicable privacy and information security laws and associated regulatory requirements, such as the



General Data Protection Regulation (“GDPR”), as well as with Groupon’s information security and privacy policies and any specific measures set out in Groupon’s contracts with Vendors. Vendors must create, retain, and dispose of business records in accordance with all applicable legal and regulatory requirements. Additionally, Vendors must comply with Groupon’s requests concerning personal data and/or business records and provide assistance to Groupon when requested in accordance with their contracts with Groupon.

### **CONFLICTS OF INTEREST**

Vendors must avoid any actual or potential conflicts of interest caused by either business or personal relationships with Groupon customers, other Vendors, Groupon competitors or potential competitors, or Groupon employees. Any actual or potential conflict of interest, and any connection to, or affiliation with, a Groupon employee or the employee’s family member, a member of their household, or someone with whom the employee has a significant personal relationship, must be disclosed to the Compliance Team at [legalcompliance@groupon.com](mailto:legalcompliance@groupon.com).

### **FAIR BUSINESS, ADVERTISING & COMPETITION LAWS**

Vendors are expected to understand and comply with all applicable fair business, advertising, and competition laws, including fair trading and antitrust laws.

Vendors must not exploit emergency situations, such as healthcare crises, natural disasters, or other catastrophes, by charging excessively high prices for products or services sold on Groupon or by making false claims regarding such products or services.

Vendors must also treat Groupon customers honestly and fairly, as well as in a manner that complies with all applicable civil and criminal laws and consumer practices. Customers have the right to be safe and secure at all times while interacting with Vendors, and Groupon expects that Vendors address legitimate customer concerns quickly and appropriately.

### **INTERNATIONAL TRADE**

**Antiboycott Regulations.** Vendors must not comply with the Arab League Boycott of Israel when conducting business with or on behalf of Groupon. Examples include discriminating against Israeli companies, Israeli citizens, or Israeli-origin goods, services, or technology. Vendors should also not comply with any other boycotts that are opposed by the U.S. government when conducting business with or on behalf of Groupon. Additionally, Vendors must never discriminate against potential business partners on the basis of their race, ethnicity, nationality, or religion or



respond to requests for information that the Vendor reasonably believes would allow business partners to discriminate on such grounds when conducting business with or on behalf of Groupon.

**Export Controls.** Vendors must inform Groupon of any relevant restrictions on the export of their products, services, software, technology, or technical data outside the United States. Such information includes the name of any items subject to export controls (“controlled items”), their export classification number (where applicable), and the names of any restricted countries. Under no circumstances may any Vendor use Groupon platforms, resources, or personnel to export controlled items to any sanctioned countries, entities, or individuals.

**Economic Sanctions.** Vendors must comply with all economic sanctions programs administered by the U.S. Treasury Department’s Office of Foreign Assets Control (“OFAC”), the U.S. Department of State, the United Nations, and the European Union, as well as any other sanctions programs in place in the jurisdiction(s) where they operate. Under no circumstances may any Vendor offer, promise, sell, or transfer any Groupon products or services to any sanctioned countries, entities, or individuals, or use Groupon platforms, resources, or personnel to conduct or facilitate such business. Additionally, Groupon prohibits all business transactions involving Cuba, Iran, North Korea, Sudan, Syria, Venezuela, or the disputed Ukrainian region of Crimea unless OFAC or another applicable authority explicitly authorizes those transactions in writing.

## **LABOR & HUMAN RIGHTS**

**Armed Conflicts.** Vendors must take reasonable steps to ensure the materials used in the products and services they offer to Groupon or to Groupon customers do not originate from sources that directly or indirectly benefit armed groups or criminal syndicates that perpetrate human rights abuses. Notable examples include, without limitation, Blood Diamonds regulated by the Kimberley Process and the various Conflict Minerals (e.g., tin, tungsten, tantalum, and gold) monitored by the U.S. Securities and Exchange Commission.

**Child Labor.** Groupon strictly prohibits the use of child labor. In conducting business with or on behalf of Groupon, Vendors must never employ a person younger than age 14 or otherwise interfere with a child’s education by employing a child in violation of a country’s compulsory education laws. Additionally, Vendors must never knowingly source or import products for Groupon or for Groupon customers from third parties known to employ child labor. All Vendors are responsible for monitoring their global supply chains to ensure compliance with applicable child labor laws.



**Coerced Labor and Human Trafficking.** Vendors must never engage in any form of coerced labor, such as slave labor, prison labor, indentured labor, bonded labor, and any other form of involuntary servitude, in conducting business with or on behalf of Groupon. Vendors must never traffic or otherwise exploit employees by means of threat, force, coercion, abduction, or fraud. Additionally, Vendors must never knowingly source or import products for Groupon or for Groupon customers from third parties known to employ coerced labor or engage in human trafficking or sex trafficking. All Vendors are responsible for monitoring their global supply chains to ensure compliance with applicable coerced labor and human trafficking laws.

**Diversity and Inclusion.** Groupon believes that diversity and inclusion is a social and economic imperative and looks to its Vendors to share this commitment in their operations and business partnerships. Groupon encourages collaboration and inclusiveness, including with respect to its employees, customers, and Vendors, because the best solutions are often those that draw on diverse ideas and perspectives. To that end, Groupon seeks to engage with Vendors who perform at high levels and add a diverse perspective, including Vendors that are diverse in terms of their ownership structure (e.g., women-owned, locally-owned), scale (e.g., small or medium-size), and the nature of the enterprise (e.g., social enterprise). We expect Vendors to identify, adopt, and integrate diversity and inclusion and equal opportunity practices into their own business processes and to compete on a fair and equal basis for business.

**Equal Opportunity.** As an equal opportunity employer, Groupon provides equal employment opportunity to all employees and applicants, without regard to age, race, color, national origin, physical or mental disability, gender, religion, sexual orientation, gender identity, gender expression, marital or veteran status, condition of pregnancy, parental status, political convictions, genetic information, or any other legally protected characteristic. We also accommodate disabilities and religious practices as required by law. We expect our Vendors to adopt and implement similar policies or practices and refrain from discrimination in conducting business with or on behalf of Groupon.

**Harassment, Discrimination and Abuse.** Vendors must treat their employees who conduct business with or on behalf of Groupon, as well as Groupon customers and employees, with respect and dignity and may not subject them to any physical, sexual, psychological, or verbal harassment or abuse.

**Health and Safety.** Vendors must provide a safe and healthy work environment to prevent accidents or injuries arising out of, linked with, or occurring in the course of conducting business for Groupon or as a result of the operation of Vendor's facilities, where work is being conducted for or on behalf of Groupon. Vendors shall provide their employees who conduct business for or on behalf of Groupon with the tools,



equipment, and materials necessary to conduct their work safely, and shall not require their employees to compensate the Vendor for the same, unless otherwise allowed by applicable law.

**Sexual Harassment and Misconduct.** Vendors must not engage in sexual harassment or sexual misconduct of any kind with respect to their employees who conduct business with or on behalf of Groupon or Groupon customers. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other verbal or physical harassment of a sexual nature. Sexual misconduct encompasses sexual and gender-based harassment, as well as other conduct such as sexual assault. The term sexual assault refers to sexual contact or behavior, often physical, that occurs without the consent of the victim. Individuals who are sleeping, under the influence of drugs or alcohol, under the care or control of a Vendor such as during a procedure or treatment, cognitively impaired, or otherwise incapacitated are not able to provide consent.

**Wage and Benefits.** Vendors must pay their employees who conduct business for or on behalf of Groupon in a timely manner and provide compensation (including overtime pay and benefits) that satisfies applicable laws. Under no circumstances may Vendors delay or withhold wages as disciplinary measures, as compensation for securing employment, or for any other purpose that is not authorized by applicable law.

**Work Authorization.** Vendors may not knowingly employ persons who are not authorized to work, as determined by applicable law, in conducting business with Groupon or on Groupon's behalf. If Vendors engage foreign or migrant persons to conduct business with or on behalf of Groupon, Vendors must comply with the immigration and labor laws of the country where such persons are employed. Vendors must not require their employees to surrender government-issued identification, passports, or work permits as a condition of employment, and may only hold such documents temporarily for the purpose of completing legitimate administrative and immigration processing.

## **REGULATORY AUTHORITIES & LAW ENFORCEMENT**

Vendors must reasonably cooperate with regulatory authorities and law enforcement, including with respect to inquiries, audits, reviews, or investigations related to the business being conducted with Groupon or on Groupon's behalf. Vendors must inform Groupon of any such inquiries prior to responding to regulatory authorities or law enforcement, unless doing so would violate applicable law. In addition, Vendors must inform Groupon when a police report or formal complaint has been filed or raised regarding a Vendor's action or inaction, the conduct of other customers, or the conduct of any of the Vendor's employees,



agents, subcontractors, or affiliates by either a Groupon customer or by a non-Groupon customer if a Groupon customer could be affected.

Vendors are also expected to cooperate with any internal investigation conducted by Groupon into a complaint or concern raised regarding a Vendor's conduct.

## **REPORTING VIOLATIONS**

Anyone that has knowledge of a potential or actual violation of the Code should make a report to the Compliance Team via [legalcompliance@groupon.com](mailto:legalcompliance@groupon.com) or to Groupon's ethics hotline, [EthicsPoint](#), at [gr.pn/ethicspoint](http://gr.pn/ethicspoint). Complaints made via [EthicsPoint](#) may be made anonymously.