



Policy #	Version	Effective Date	Author	Contact
Vendor Code of Conduct 1	1.0	July 14, 2017	Liz Brown	Groupon's Compliance Team legalcompliance@groupon.com

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 consequence for Groupon and/or its Vendors. Accordingly, Groupon will take appropriate actions to ensure compliance with the Code, up to and including termination of business with the Vendor.

ANTI-BRIBERY & CORRUPTION

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 (such as gift cards of any denomination), 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.

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 and an approved PO (if required) on file.



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., visa processing or 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.

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, cash equivalents (such as gift cards of any denomination), or any items with a value exceeding USD \$250.00.
- 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, unless they are pre-approved by Groupon’s Compliance Team via legalcompliance@groupon.com.



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 with counterfeit, illegally diverted, or stolen products, parts, or materials. Vendors must also respond to requests for information regarding the source of any products, parts, or materials.

INTERNATIONAL TRADE

Economic Sanctions. Vendors must comply with all economic sanctions programs administered by the U.S. Treasury Department’s Office of Foreign Assets Control (“OFAC”) and the U.S. Department of State, as well as any other sanctions imposed by officials 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, or the disputed Ukrainian region of Crimea unless OFAC or another applicable authority explicitly authorizes those transactions in writing.

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.

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.

CONFIDENTIALITY & DATA PRIVACY

Confidentiality and Protection of Information. Groupon is committed to protecting the confidential information of its business partners, 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, customers, employees, and candidates for employment.

Data Protection and Privacy. Groupon respects everyone's right to the protection of his or her 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.

LABOR & HUMAN RIGHTS

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, 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 in conducting business with or on behalf of Groupon.

Armed Conflicts. Vendors must take reasonable steps to ensure the materials used in the products and services they offer to Groupon 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 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 from third parties known to employ coerced labor or engage in human trafficking. All Vendors are responsible for monitoring their global supply chains to ensure compliance with applicable coerced labor and human trafficking laws.

Harassment and Abuse. Vendors must treat their employees who conduct business with or on behalf of Groupon 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.

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.



ENVIRONMENTAL STEWARDSHIP

Vendors must comply with applicable environmental laws in conducting business with Groupon or on Groupon's behalf. Groupon encourages Vendors to implement systems that are designed to minimize the impact of the supply chain system, the production process, and the products themselves on the environment.

COOPERATION WITH REGULATORS

Vendors must reasonably cooperate with regulatory authorities, 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 unless doing so would violate applicable law.

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 or to Groupon's ethics hotline, EthicsPoint, at <https://secure.ethicspoint.com/domain/media/en/gui/31495/index.html>. Complaints made via EthicsPoint may be made anonymously.