



## Coupa Software Incorporated Global Anti-Corruption and Bribery Policy

### Overview

Coupa Software Incorporated and its subsidiaries<sup>1</sup> (collectively, “Coupa” or “we”) operate a global business, and our continued success depends in large part on the trust and confidence of our clients across the globe. Coupa is therefore committed to conducting business with integrity and in accordance with the highest ethical standards. All Coupa employees, as well as officers and board members, must abide by this Global Anti-Corruption and Bribery Policy (this “Policy”). We also expect contractors, consultants, suppliers, and agents to abide by this Policy in connection with their work for Coupa.

In addition to this Policy, Coupa and those working for or on behalf of Coupa must abide by other applicable anti-corruption and bribery laws, including the Foreign Corrupt Practices Act and the U.K. Bribery Act 2010, as amended from time to time.

Suspected violations of this Policy should be reported as outlined under Compliance Hotline.

### A. Scope

This Policy outlines Coupa’s position regarding anti-corruption and bribery. This Policy applies to all directors, officers, managers, employees, representatives and other agents of Coupa, and all third parties working on its behalf.

### B. Policy Details

#### 1. In General

***Coupa’s policy is very simple – we do not tolerate bribery or corruption at Coupa.*** A bribe is something of value that is offered or given to improperly influence a decision. Bribes often consist of money, but they could be disguised as various benefits, such as gifts, trips, entertainment, charitable donations, favors or jobs. We do not offer or accept anything of value for an improper or corrupt purpose, whether in dealings with a government official or the private sector. Likewise, third parties or intermediaries may not offer or accept a bribe on Coupa’s behalf, irrespective of local custom.

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<sup>1</sup> A “subsidiary” refers to any entity in which Coupa Software Incorporated controls, directly or indirectly, more than fifty percent (50%) of the stock or other equity interest entitled to vote on the election of the members of the board of directors or similar governing body.

Corruption may take many forms and may not always be obvious to you; however, it is anti-competitive and stifles economic opportunity for honest businesses. Corruption is illegal and can result in criminal and civil liabilities for Coupa, our employees and partners. Coupa, its employees and third parties working on Coupa's behalf may not participate in corruption.

## **2. Red Flags**

When interacting with vendors, you should be aware of "red flags" that may indicate corruption, including:

- Unusual payment arrangements;
  - Requests for cash payments,
  - Requests for payment to non-company bank accounts,
  - Requests for imminent payment or payment ahead of schedule,
  - Request to pay with unusual methods, such as travelers checks or gift cards,
  - Lavish gifts, such as trips or expensive merchandise
- Refusal by a vendor to contractually agree to comply with anti-corruption laws;
- Lack of transparency or receipts in expenses or accounting records;
- Recommendations or pressure from government officials to hire specific vendors; or
- Lack of qualification or resources on the part of the vendor to perform the services offered.

## **3. Facilitation Payments**

A "facilitation payment" is a payment to a government official designed to secure or speed up a routine government action to which the applicant is entitled, such as: processing a visa, obtaining a business license, scheduling an inspection, securing mail pick-up or delivery, or getting utilities connected. This is sometimes described as "greasing the wheels" or "grease payments." Generally, Coupa does not allow facilitation payments.

In extremely rare circumstances, facilitation payments may be permitted. Generally, when personal safety, security or freedom of movement is at risk, a facilitation payment may be made – for example, if you reasonably believe you are at risk of unlawful detention unless you pay an extra fee requested by a corrupt customs official. Any such payment should be promptly reported to Coupa's most senior legal officer (the "Chief Legal Officer") after the fact.

Any facilitation payments must be accurately described and documented in the appropriate accounting books and records.

### **C. Gifts, Meals, Travel and Entertainment (“GMTE”)**

Gifts, meals, travel and entertainment may not be offered or accepted for an improper favor or benefit. Coupa recognizes that GMTE, when conducted properly, may be an important part of building goodwill and developing relationships with customers, partners and suppliers. However, offers or acceptance of GMTE must be exercised with discretion. Depending on their size, frequency and the circumstances in which they are given, GMTE can be characterized as a bribe. Coupa’s employees, customers and suppliers should consider whether GMTE is intended, or could be reasonably interpreted, as a reward or encouragement for an improper purpose or improper advantage. If so, GMTE may not be offered or accepted. Cash is an improper GMTE.

If you are not certain if GMTE is appropriate in the circumstances, (i) exercise discretion, (ii) refer to Coupa’s Employee Handbook, and (iii) seek approval from your manager. Further, consider the following matters:

- Is the GMTE for a legitimate business purpose?
- Is the GMTE reasonable and appropriate, including in relation to the individuals’ seniority?

### **D. Lobbying, Charitable and Political Contributions on Behalf of Coupa**

Political contributions are never permissible to improperly influence a government official or in exchange for any improper favor or benefit. All political contributions must be pre-approved by Coupa’s Chief Executive Officer, Chief Financial Officer or Chief Legal Officer. You may not file an expense report for a political contribution made on behalf of Coupa.

Charitable donations, especially those associated with a political official, must be in compliance with applicable laws, including the Foreign Corrupt Practices Act. Donations to charity may be considered a gift and require disclosure. You may not file an expense report for a charitable contribution made on behalf of Coupa.

Charitable contributions made on behalf of Coupa must comply with the following Coupa guidelines:

- Must be made to a public nonprofit organization that is tax exempt (also known as a 501(c)(3) organization) under the U.S. Internal Revenue Code, a nonprofit organization with tax exempt status and a Canadian nonprofit registration number; or an international equivalent status; and
- Must be pre-approved by Coupa’s Chief Executive Officer, Chief Financial Officer or Chief Legal Officer.

Lobbying is broadly defined and highly regulated. What may be culturally acceptable and legal in one country might be illegal in another. Violating these laws can result in significant civil fines or criminal charges for both the individual and Coupa. In compliance with local laws, Coupa may lobby representatives of various governments from time to time.

## **E. Policy Compliance**

### **1. Compliance Effective Date**

This Policy is effective as of the date indicated in the footer of this document.

### **2. Compliance Measurement**

Compliance with this Policy is required for directors, officers, managers, employees, as well as contractors, consultants, suppliers, and agents working on Coupa's behalf. Compliance with this policy is enhanced through various methods, including written consent, training videos and material completion, internal and external audits, self-assessment, expense reimbursement and gift tracking system, reports from available business tools, reports of potential violations and/or feedback to the owner of this Policy (Legal Department).

### **3. Compliance Exceptions**

Any waivers to this Policy must be approved in writing. Waivers for board members and executive officers require board approval and must be disclosed as required, while waivers involving any other employee, agent, or contractor require the approval of our Chief Legal Officer.

### **4. Non-Compliance**

Anyone who violates the law, this Policy, or other Coupa policies or procedures may be disciplined, including termination of employment and/or their business relationship with Coupa, in accordance with local legal requirements. Certain violations of this Policy may be violations of the law, which may result in civil or criminal penalties, and Coupa will cooperate fully with the appropriate authorities in these situations.

## **F. Books and Records and Internal Controls**

Coupa must maintain detailed and accurate books and records and a system of internal controls that ensure accountability for shareholder assets. "Off the books" payments,

fraudulent accounting practices, knowing falsification of Coupa's books and records is strictly prohibited.

## **G. Reporting Violations; Compliance Hotline**

If you witness—or even suspect—a violation of this Policy, other Coupa policies, or the law, you should promptly report it to your manager or our Chief Legal Officer or via our compliance hotline.

Coupa has established a compliance hotline that you may use to make an anonymous report. To make a good-faith, anonymous report, you may:

- i. Send an email or letter to our Chief Legal Officer at [legalnotices@coupa.com](mailto:legalnotices@coupa.com) or 1855 S. Grant St., San Mateo, CA 94402; or
- ii. Report on our ethics/compliance hotline (anonymously or not), available at [www.coupa.com/ethics](http://www.coupa.com/ethics) (or by phone using the numbers listed on such website).

## **H. Reporting Outside the United States**

In some locations outside of the United States, anonymous reporting of certain types of issues may not be allowed by local law. If local law prohibits or restricts anonymous reporting, you should reveal your identity when making a report. In those situations, your identity will be kept confidential (unless prohibited by local law), and you will have a right to access and modify your report. If you are in doubt about the requirements of your local law, please contact our Chief Legal Officer.

## **I. No Retaliation**

Coupa takes its non-retaliatory culture very seriously and will not allow anyone to take adverse action, threaten, intimidate, or retaliate if one of us reports a violation or suspected violation in good faith, or cooperates in an investigation. Coupa considers retaliation itself a violation of this Policy and will respond accordingly.