



## Coupa Software Incorporated

### Code of Conduct

#### Overview

This Code of Conduct and our company values represent the standards by which we all must operate. All employees of Coupa Software Incorporated and its subsidiaries<sup>1</sup> (collectively, “Coupa” or “we”), as well as Coupa’s officers and Board members, must abide by this Code. We also expect Coupa’s contractors, consultants, and agents to abide by this Code in connection with their work for Coupa.

#### Our Core Values

We are organized around three core values that guide us every day:

- Ensure Customer Success;
- Focus on Results; and
- Strive for Excellence.

We know that building and maintaining a remarkable culture benefits our customers, employees and other stakeholders, who together make up the Coupa Community. This strong focus on customer success, as defined by measurable business results, serves as the foundation for the successful execution of our strategy.

#### Values in Action

**We operate with honesty and integrity.** We are open, transparent, and honest. We keep our commitments to each other, to our customers, and to our partners. We endeavor to communicate with our customers, partners, fellow employees, and suppliers in an honest and unambiguous way, and to avoid making any misstatements of fact, making misleading or exaggerated communications, or creating false impressions. We may make mistakes, but once discovered, we quickly admit them and try to take corrective action.

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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.

**We treat others fairly and respectfully.** We foster a respectful work environment free from any form of discrimination, harassment, and intimidation. We provide equal opportunity in all aspects of employment, including hiring, compensation, promotion, discipline or termination. We respect employees' lawful freedom of association. We are committed to maintaining environments that value diversity and inclusion. We do not tolerate violence or threatening behavior of any kind. We treat everyone—fellow employees, customers, partners, and other stakeholders—with dignity and respect.

**We uphold human rights.** We respect human rights, provide fair working conditions, and prohibit the use of any forced, compulsory, or child labor by or on behalf of Coupa. For more information, please review our [Modern Slavery and Human Trafficking Statement](#).

**We are responsible and law abiding.** We follow the law. As a global company, this includes familiarizing ourselves and complying with all applicable international, national, and local laws, rules, and regulations. We report wrongdoing, including fraud or illegal acts, if we encounter it.

**We prohibit bribery.** Coupa's policy against bribery is clear—we never make or accept bribes to advance our business. A bribe is something of value that is offered or given to improperly influence a decision. Bribes often consist of money, but they could also be disguised as gifts, trips, entertainment, charitable donations, favors, or jobs. We do not offer or give anything of value for an improper or corrupt purpose, whether in dealings with a government official or the private sector, and regardless of the norms of local custom. Coupa complies with the Foreign Corrupt Practices Act, the United Kingdom Bribery Act of 2010 and other applicable laws and regulations. For more information, please consult Coupa's [Global Anti-Corruption and Bribery Policy](#), which we are all required to review and follow.

**We avoid conflicts of interest.** We have a responsibility to make sound business decisions strictly on the basis of Coupa's best interests without regard to our personal interests. A conflict of interest can occur when our personal activities, investments, or associations compromise our judgment or ability to act in the best interest of Coupa. We avoid conflicts of interest, or even the appearance of a conflict of interest.

We disclose relationships, associations, or activities that may create actual, potential, or perceived conflicts of interest to Coupa's Chief Legal Officer as soon as we become aware of any potential for such conflict.

**We respect corporate opportunities.** We may not take for ourselves opportunities that are discovered through the use of Coupa property, information, or position, and we will not use Coupa property, information, or position for personal gain, or compete with Coupa in any manner. We owe Coupa a duty to advance its legitimate business interests when business opportunities arise.

**We prohibit insider trading.** Federal law prohibits both trading on the basis of material non-public information and “tipping” others by providing material non-public information to them. Material non-public information is information that has not been released to the public and which a reasonable investor would find useful in determining whether to buy or sell stock, e.g., financial results, sales results, acquisitions, customer wins or losses, or changes in senior management. We do not buy or sell stock on the basis of material non-public information, or pass such information to any others, including friends or family. For more information, please consult Coupa’s Insider Trading Policy, which we are all required to review and follow.

**We safeguard confidential information and protect employee privacy.** We are committed to protecting the confidential, proprietary, and private information of our employees, customers, and third parties, using it only for legitimate business purposes and in accordance with all applicable laws and governing contracts. We are all also responsible for protecting Coupa’s confidential information. The loss of confidential information can be extremely damaging to Coupa. We do not disclose any of Coupa’s confidential information without a valid business purpose, proper internal authorization and a proper confidentiality agreement approved by our Legal Department. Our obligations in this respect continue even if our employment or other relationship with Coupa concludes.

**We are committed to a safe and healthy workplace.** We are committed to providing a safe, healthy, secure, and drug-free workplace. Our employees have responsibility for maintaining a safe and healthy workplace by following safety and health rules and practices and by reporting accidents, injuries and unsafe conditions, procedures, or behaviors. We do not tolerate violence and threatening behavior. We prohibit the use, possession or sale of any illegal substance at Coupa or when representing Coupa in any capacity or conducting Coupa business.

**We maintain accurate and complete business and financial records.** We create and maintain financial records in accordance with applicable legal requirements and generally accepted accounting practices. Our SEC reports, disclosures, and other public communications must be full, fair, accurate, timely, and understandable. Although financial reporting and controls are especially applicable to members of Coupa’s Finance Department, we are each responsible for complying with all financial controls and policies. We each acknowledge our responsibility to make sure that appropriate Finance Department personnel are made aware in a timely manner of any fact or issue that might have a material impact on our financial statements or disclosures.

**We represent Coupa to the public only when authorized.** Only those authorized to do so may speak to the press and members of the financial community about Coupa. Authorized individuals are the CEO, CFO, CMO and head of investor relations. For more information, please consult Coupa’s Investor Relations and Communications Policy.

**We use social media wisely.** We use social media appropriately and responsibly. We do not disclose Coupa's confidential information or the confidential information of our customers, suppliers, business partners, or other employees. Only those authorized may speak on behalf of Coupa, including through social media channels. For more information, please consult Coupa's Social Media Policy.

**We deal fairly.** We endeavor to deal fairly with our customers, suppliers, competitors, and employees. We should not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation, or any other unfair-dealing. Applicable laws specifically prohibit us from colluding with a competitor. We respect antitrust and competition laws. We do not possess or use non-public information belonging to another company without permission of that company. This prohibition includes information from competitors or former employers. Instead, we strive to outperform our competition with honest and ethical practices, and obtain an advantage through our superior products and services. When interacting with a competitor, questions about whether our actions are proper and in compliance with the law should be directed to our Chief Legal Officer.

**We protect and properly use Coupa assets.** Theft, carelessness, and waste have a direct impact on our financial results. We use Coupa assets for legitimate business purposes. We retain and maintain company documentation in a safe, secure and ethical manner. We are cognizant about which documents to save, archive or trash, in addition to which we retain in paper versus electronic form. We do not steal or sabotage documents, records or other information retention practices. Instead, we use Coupa's information technology systems and assets in a responsible manner, consistent with Coupa's Information Systems and Security policy.

**We value our communities and respect the environment.** At Coupa, we are dedicated to improving our communities, including through volunteer events, philanthropic contributions to worthy causes and other opportunities to give back. Additionally, we conduct our business in an environmentally responsible and sustainable manner. We are committed to complying with all applicable environmental laws and establishing good practices for preserving the environment. For more information, see our annual ESG Report.

**We disclose outside activities which may interfere with our work at Coupa.** If we are engaged in any form of employment outside of Coupa, including self-employment, consulting work, or directorships at for-profit companies, we must disclose this information to our managers and our Chief Legal Officer. If Coupa determines that a conflict of interest exists or that the outside activity interferes with your ability to successfully meet the performance requirements of your position, we may ask you to terminate the activity in order to remain employed with Coupa. You may not use the time or resources of Coupa, including technology equipment or email addresses, for conducting outside activities of this nature.

**We use common sense and ask questions if necessary.** We use common sense in our business dealings and in upholding this Code. If we have any questions regarding the matters discussed in this Code, we promptly contact our manager or our Chief Legal Officer for answers.

**Report Violations.** If we witness—or even suspect—a violation of this Code, Coupa policies, or the law, we promptly report it to our manager or our Chief Legal Officer or via our compliance hotline.

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

- 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
- Report on our ethics hotline (anonymously or not), available at [www.coupasoftware.ethicspoint.com](http://www.coupasoftware.ethicspoint.com) (or by phone using the numbers listed on such website).

For more information, please consult Coupa's Compliance Reporting Policy.

**Good Faith Reporting and Non-Retaliation.** Acting in good faith means that all reports of possible violations of this Code, Company policy or the law are made honestly and sincerely. It does not matter if the report turns out to be true, but you must make it with good intentions. In return, 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 Code and will respond accordingly.

**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.

**We comply with investigations and audits.** From time to time, we may be asked for information from internal or external auditors, attorneys or investigators. We are required to cooperate fully and provide individuals with timely and accurate information. We never mislead or attempt to influence any investigation, audit or inquiry.

Coupa or those acting on its behalf will investigate reports promptly and thoroughly. Investigations will be in a respectful and professional manner, with confidentiality protected as much as practicable.

**Violations of this Code, Coupa Policies, or the Law.** Anyone who violates the law, this Code, or other Coupa policies or procedures may be disciplined, including termination of employment and/or his or her business relationship with Coupa, in accordance with local legal requirements. Certain violations of this Code 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.

**Waivers of this Code of Conduct.** Waivers of this Code 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.