



## **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 (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, suppliers, employees, partners 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 suppliers, 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.

**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, including through unionization and

works councils. We are committed to maintaining environments that value diversity in all its forms, as well as inclusion. We do not tolerate violence or threatening behavior of any kind. We treat everyone—fellow employees, customers, suppliers, partners, and other stakeholders—with dignity and respect. We comply with applicable laws, rules, regulations and industry standards concerning working hours and minimum wages, including overtime.

**We support a diverse and inclusive workplace.** We recognize and promote the importance of a diverse workforce at all levels of the company. We embrace and celebrate differences, ensuring that every employee has equal opportunities to contribute, grow and succeed. It is Coupa's belief that by creating such an environment we are an attractive company that appeals to, retains, and grows world class talent that promotes enhancement and innovation for Coupa's products and services. As a result, Coupa is an equal opportunity employer and affords opportunities for all employees and candidates based upon qualifications, merit, and business needs, regardless of race, color, creed, religion, sex, national origin, ancestry, age, physical or mental disability, sexual orientation, gender identity or expression, medical conditions, veteran or military status, genetic information, or any other characteristic protected by applicable law.

**We uphold human rights.** We respect human rights in all aspects of our operations, provide fair working conditions, and prohibit the use of any forced, compulsory, or child labor by or on behalf of Coupa. We strive to create a workplace where human rights are protected, including the right to freedom from discrimination, harassment, and exploitation. We adhere to international human rights standards, including the [United Nations Global Compact](#), and take proactive steps to prevent any form of abuse, ensuring that our business practices support the well-being of our employees, partners, and communities. We do not recruit or use child labor and support the elimination of exploitive child labor. 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. Additionally, we fully comply with applicable sanctions, export control laws, and regulations in the jurisdictions where we operate. We ensure that our business practices align with international trade and financial restrictions. This includes screening transactions, customers, suppliers and business partners to prevent engagement with prohibited countries, entities or individuals. We take a proactive approach to stay informed about changes in sanctions and work diligently to implement necessary controls to mitigate any risks of potential sanctions violations. Every employee is responsible for adhering to these guidelines, and any concerns or violations will be promptly addressed in accordance with company policy.

**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 or influence our judgment or ability to act in the best interest of Coupa. We exercise sound judgment with customers, suppliers and partners with respect to gifts and entertainment. 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 do not engage in business commitments outside of the formal contracting process, such as through unapproved side deals or side letters.

**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.

**We safeguard confidential information and protect employee privacy.** We are committed to protecting the confidential, proprietary, and private information of our employees, customers, suppliers, partners 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 our confidential information or trade secrets could 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 use Artificial Intelligence ethically and in compliance with law.** We are committed to leveraging the power of artificial intelligence (AI) in our products, and in our internal operations. When we use artificial intelligence technologies, we are careful to comply with all applicable laws, to not infringe on the intellectual property rights of others, to use data only with permission, to be transparent about how and when these technologies are being used, to make sure that a human being reviews and is responsible for the use and output from AI, to avoid inaccurate results (hallucinations), and to produce results that are fair and not biased against any particular group. We may only use AI tools that have been approved for use by EDE and that are appropriately licensed, including public domain or open source tools. For more information, please consult [Coupa's AI Ethics Whitepaper](#), and our internal Responsible AI Guidelines.

**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 reports and disclosures to the governments and regulatory agencies and authorities of the countries where we operate, 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 and CMO.

**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 internal 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 confidential information, misrepresentation, or any other unfair dealing. Applicable laws specifically prohibit us from colluding with a competitor, and 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 technologies, 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 ability to execute, and 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 and what information to save, archive or dispose of, in addition to which we retain in paper versus electronic form. We do not steal or sabotage documents, records or other information. Instead, we use Coupa's information technology systems and assets in a responsible manner, consistent with Coupa's internal Information Systems and Security Policy and our retention practices.

**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 or require that you 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 responsible practices for purchasing.** We follow our internal procurement procedures and only engage in business transactions and expenditures with approved suppliers. Such business transactions are via written legal contracts. We also follow our internal Coupa Travel and Expense Policy when incurring and seeking reimbursement for legitimate business expenses.

**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 we report it via our compliance hotline.

**Compliance Hotline.** Coupa has established a compliance hotline that we may use to make a report, and where the report may be made anonymously. 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 950 Tower Lane, Floor 20., Foster City, CA 94404; 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 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.