

GROUPON, INC. COMPENSATION COMMITTEE CHARTER

Statement of Purpose

This charter governs the operations of the compensation committee (the “Committee”) of the board of directors (the “Board”) of Groupon, Inc. (the “Company”). The purpose of the Committee is to review and report to the Board on compensation and personnel policies, programs and plans, including management development and successions plans, and to approve and administer employee compensation programs. The Committee shall provide assistance to the Board in fulfilling its responsibilities regarding the following: (a) the compensation of the Chief Executive Officer (the “CEO”); (b) the compensation of the Company’s senior management team and other executive officers, including overseeing the administration of the Company’s equity and incentive plans, policies, practices and programs; (c) the compensation of the non-employee directors; and (d) such other duties, responsibilities and activities as may be set forth in this charter or directed by the Board.

Membership

The Committee shall consist of at least two (2) directors. Each member of the Committee shall be “independent” under the applicable requirements of NASDAQ or otherwise eligible to serve on the Committee in accordance with the transition periods or exceptions provided by NASDAQ, in each case, as interpreted by the Board. In addition, at least two members of the Committee shall be “non-employee directors” as defined under Rule 16b-3 under the Securities Exchange Act of 1934, as amended. It shall be the responsibility of the Board to determine, in its judgment, whether a member is independent of management and free from any relationship or service to the Company that might interfere with his or her exercise of independent judgment in carrying out his or her responsibilities as a Committee member.

Committee Organization and Procedures

The members shall be appointed by action of the Board, based on the recommendations of the nominating and corporate governance committee, and shall serve at the discretion of the Board. Appointments to the Committee shall conform to the Company’s bylaws, this charter and applicable legal and regulatory criteria, as appropriate under the circumstances. Members shall be appointed annually for a term of one (1) year. If a Committee chairman is not designated by the Board, the members of the Committee shall designate a chairman by a majority vote. The Committee may change the chairman at any time. The chairman shall preside over the meetings of the Committee and may call special meetings, in addition to those regularly scheduled, and will report to the Board the actions and recommendations of the Committee.

The Committee shall have the authority to establish its own rules and procedures consistent with the bylaws of the Company for notice and conduct of its meetings should the Committee, in its discretion, deem it desirable to do so. A majority of the members of the Committee shall constitute a quorum for the transaction of business and the action of a majority of the members present at any meeting at which there is a quorum shall be the act of the Committee.

Unless otherwise stated herein or established by the Committee, the Committee shall be governed

by the same procedural rules, including rules regarding meetings, actions without meetings, notices and waivers of notice, as are applicable to the Board.

The Committee shall have the authority to cause investigations to be made of such matters within the scope of the Committee's purposes and responsibilities as the Committee may deem appropriate. Such investigations may be made by the Company's employees or such other persons or firms as the Committee may direct. The Committee may require officers and employees of the Company to produce such information and reports, including reports to be provided annually or on other regular bases, as the Committee may deem appropriate.

The Committee may, in its discretion and only to the extent consistent with applicable law, regulations and the Company's benefit and incentive plans, delegate certain of its authority to a subcommittee of the Committee, the CEO or another executive officer, including with respect to matters relating to the compensation and election as officers of the Company's employees other than the Company's CEO and executive officers.

In order to carry out its duties under this charter, the Committee shall retain an independent compensation consultant to review and report on management and director compensation. Furthermore, the Committee is authorized, in its sole discretion, to select, retain, oversee, terminate and approve the fees and other retention terms of counsel, experts or consultants (collectively, "advisers"), as the Committee deems appropriate, without seeking the approval of management or the Board. Prior to retaining or receiving advice from such advisers (other than in-house counsel) to assist it in the performance of its duties, the Committee shall take into consideration the factors relevant to the advisers' independence from management as specified in NASDAQ Listing Rule 5605(d)(3). The Company shall provide appropriate funding for the payment of reasonable fees to such advisers.

Responsibilities

In fulfilling its responsibilities, the Committee shall:

1. In consultation with senior management, approve the Company's executive compensation philosophy and oversee and monitor the Company's executive compensation policies, plans and programs for the senior management team and any other executive officer of the Company to ensure that they are consistent with the Board's compensation philosophy and objectives, as well as the long-term interests of the Company's stockholders.
2. Review and approve, at least annually, the corporate goals and objectives relevant to the compensation of the CEO. In evaluating and determining CEO compensation, the Committee shall consider the results of the most recent stockholder advisory vote on executive compensation ("Say-on-Pay Vote") required by Section 14A of the Exchange Act.
3. Approve the compensation, including any incentive compensation, of the CEO and, with respect to any incentive compensation, consider all relevant factors, including the Company's performance based on certain financial measures chosen by the Committee,

relative stockholder return, the value of similar awards to chief executive officers of comparable companies, the awards given to the CEO in past years and such other factors as the Committee deems appropriate. With respect to cash incentive compensation plans, such plans shall link cash compensation to achievement of financial goals established in advance by the Committee.

4. Review and approve, at least annually and in consultation with the CEO as appropriate, the compensation, including incentive compensation, for the senior management team and any other executive officers (other than the CEO) of the Company. With respect to cash incentive compensation plans, such plans shall link cash compensation to achievement of financial goals established in advance by the Committee.
5. Provide and approve the report of the Committee to be included as part of the Company's Form 10-K or annual proxy statement, as applicable, in accordance with applicable rules and regulations.
6. Prior to the publication of the annual proxy statement, meet with the Company's head of executive compensation and benefits (or the person performing those functions) regarding the draft Compensation Discussion and Analysis ("CD&A") in that year's proxy statement.
7. Review and approve with the Company's management CD&A and, based on such discussions, determine whether to recommend to the Board that the CD&A be included in the Company's Form 10-K or annual proxy statement, as applicable.
8. Review the Company's Clawback Policy as part of the Committee's consideration of the CD&A and review whether any events potentially triggering the Company's Clawback Policy have occurred during the previous twelve (12) months.
9. Review and consider, at least annually, any necessary or appropriate changes to the Company's Clawback Policy and consult either a compensation consultant or an outside legal counsel to assess the alignment of the policy with prevailing market practices and developments in applicable law and regulations.
10. Review and approve the peer group(s), if any, used for purposes of evaluating the amount or form of executive compensation.
11. Review, approve and recommend to the Board, as appropriate, any new incentive compensation plans, including equity-based plans and, as may be required, any amendments to existing plans relative to the senior management team or any other executive officers of the Company.
12. Act as the administrative committee for the Company's employee stock option, stock incentive and stock purchase plans, with the authority delegated to it under the terms of the plan(s).
13. Review and approve, as appropriate, any contractual commitments between the Company

and any member of the senior management team or any other executive officer of the Company.

14. Review and make recommendations from time to time with respect to the design of various benefit plans, including health and welfare and retirement plans.
15. Ensure transparency in the Company's reporting to regulatory authorities, stockholders and other constituencies with respect to compensation matters.
16. Oversee management of risks related to compensation of the company's executive officers and senior management and the Company's overall compensation program, including the Company's equity-based compensation plans.
17. Evaluate and make recommendations to the Board regarding the adequacy and effectiveness of non-employee director compensation, including consideration of other peer companies, trends and developments in non-employee director compensation and independence status.
18. Review and evaluate the compensation of the non-employee directors, including the appropriate mix of cash compensation and equity compensation, and recommend to the Board any changes in non-employee director compensation.
19. Review and assess the adequacy of this charter annually and recommend any proposed changes to the Board for approval.
20. Evaluate its own performance annually and provide the Board with any recommendations for changes in procedures or policies governing the Committee. The Committee shall conduct such evaluation and review in such manner as it deems appropriate.
21. Discharge any other duties, responsibilities or activities delegated to the Committee by the Board from time to time or by any of the Company's benefit or incentive plans.

The list of activities set forth above is not an exhaustive list of all of the permitted activities of the Committee, and the Committee may take such other actions as its members from time to time deem necessary or appropriate.

It shall be the responsibility of each member of the Committee to immediately disclose to the chairman of the Committee any relationship that, either in fact or in appearance, might impact the independent judgment of such member in his or her service as a member of the Committee.

The Committee shall have access to information necessary to evaluate and administer the compensation and benefit programs of the Company. Information includes compensation and benefits histories, competitive performance data and technical summaries of relevant tax, accounting and legal codes.

Meetings

The Committee shall meet as frequently as the members of the Committee in their discretion deem desirable, but no less frequently than quarterly. The Committee may also hold special

meetings that may be called by telephone or written notice by the chairman of the Committee. The Committee shall cause to be kept adequate minutes of its proceedings and shall report periodically, as deemed necessary or desirable by the Committee, to the Board regarding the Committee's actions and recommendations. The minutes of Committee meetings shall be retained for at least ten (10) years. The Committee may have in attendance such representatives of senior management, consultants, advisors or others as it may deem necessary to provide the necessary information to carry out its duties; provided that the CEO may not be in attendance during any voting, discussions or deliberations regarding the compensation of the CEO.

Reporting to Board

The Committee shall report as to its activities to the Board and, where appropriate, its recommendations for action by the Board at its next meeting subsequent to that of the Committee. Certain action by the Committee may be similarly reported to the Board for approval or ratification.

This charter may be amended or modified only by the Board.

Amended and Restated November 22, 2023.