

## **GROUPON, INC.**

### **DISCLOSURE CONTROLS AND PROCEDURES**

The employees of Groupon, Inc. and its affiliates (the “Company”) may be called upon to provide information necessary to ensure that the financial and other information required to be disclosed in reports filed with the Securities and Exchange Commission (the “SEC”) pursuant to the requirements of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) is recorded, processed, summarized, and reported on an accurate and timely basis. We expect all employees to take this responsibility very seriously and to provide prompt and accurate answers to inquiries related to our public disclosure requirements.

#### **Objectives**

The Disclosure Controls and Procedures have been designed with the objective of ensuring that:

- corporate disclosure is accurate in all material respects and includes all material information required to make the statements included in the disclosure not misleading;
- corporate disclosure is recorded, processed, summarized, and reported within the time periods specified in applicable SEC rules;
- information is accumulated and communicated to the Chief Executive Officer (the “CEO”), the Chief Financial Officer (the “CFO”), the Disclosure Committee (the “Committee”), and, where appropriate, the Audit Committee, to allow timely decisions regarding disclosure; and
- the CEO and CFO can evaluate the effectiveness of the Disclosure Controls and Procedures within 90 days prior to the filing of each Annual Report on Form 10-K and each Quarterly Report on Form 10-Q filed by the Company.

#### **Disclosures Subject to Disclosure Controls and Procedures**

The following types of disclosure are subject to the Disclosure Controls and Procedures:

- all disclosures required to be filed with or furnished to the SEC by the Company pursuant to the requirements of the Securities Act of 1933 (the “Securities Act”) or the Exchange Act, including information potentially subject to disclosure under the requirements of Regulation S-X or Regulation S-K and further material information, if any, as may be necessary to make the required statements not misleading;
- all disclosures filed or furnished by the Company pursuant to the rules of the NASDAQ Stock Market (“NASDAQ”);
- except to the extent the Committee otherwise determines, all other disclosures distributed by the Company to its stockholders, third-party analysts, or the media;

- all press releases announcing current or historical earnings or announcing, affirming, or revising projected earnings and other material press releases as the Committee deems necessary; and
- all other disclosures that the Committee may deem appropriate or that are set forth in these Disclosure Controls and Procedures.

The following types of matters always should be reported to the Committee immediately, regardless of amount or apparent significance (except as otherwise indicated), because they are the types of matters that could be of particular importance to the Company or could require an immediate SEC filing:

- execution, amendment, or termination (other than in accordance with its terms) of a material definitive agreement not made in the ordinary course of the Company's business;
- creation of, or triggering events that accelerate or increase, a material direct financial obligation or a material obligation under an off-balance sheet arrangement;
- any commitment by the Company to an exit or disposal plan under which material charges will be incurred under GAAP;
- any impairment or potential write-off of an asset or assets that could result in a material loss to the Company;
- imposition or creation of a direct or contingent financial obligation that could be material to the Company;
- any determination that investors should no longer rely on the Company's previously issued financial statements or a related audit report or completed interim review by independent accountants;
- notice from NASDAQ that the Company or its securities do not satisfy NASDAQ's listing standards or have been delisted;
- unregistered sales of equity securities aggregating to at least 1% of the outstanding class;
- material modifications to the rights of holders of the Company's securities;
- any departure of directors or principal officers, election of directors other than by stockholder vote, and appointment of principal officers;
- any amendment to the Company's charter documents or bylaws if the Company did not propose the amendment in a previously filed proxy statement;
- any change in the Company's fiscal year other than by stockholder vote or as required by the Company's charter documents;
- any amendment to or waiver of the Company's Code of Ethics for Senior Financial Officers;
- any actual or possible warranty or similar claim or cost (if potentially material in amount);

- any actual, pending, or threatened litigation, arbitration, or similar judicial or administrative proceeding that involves the Company (if potentially material, other than ordinary wage garnishments);
- any claim or potential claim that the Company is violating any third party's intellectual property rights, if potentially material;
- any occurrence, accidental or otherwise, involving the Company that results in the death, dismemberment, or disability of an employee or a third party;
- any investigation, audit, or review of the Company by a governmental entity, if potentially material (such as any environmental agency, OSHA, the SEC, the Department of Labor, etc.);
- any incident of fraud, record-keeping irregularity, or accounting or auditing misconduct;
- any transaction between the Company and one of its directors or executive officers (other than ordinary compensation or reimbursement payments and ordinary product purchases); and
- any breach of contract, either by the Company or the other party to a contract with the Company, that could result in a material loss to the Company.

### **Disclosure Committee**

The Committee is made up of the Company's (1) Chief Executive Officer, (2) Chief Financial Officer, (3) Chief Accounting Officer, (4) Head of Internal Audit, (5) Director of Compliance, (6) Chief Administrative Officer, General Counsel & Corporate Secretary, (7) head of Investor Relations, and (8) and other senior officers and/or representatives from key functional areas of the Company who are designated. The CEO and CFO may, at their discretion, designate additional persons to serve on the Committee in addition to, or in lieu of, any of these individuals.

The Committee shall be responsible for considering the materiality of information and determining disclosure obligations on a timely basis, and shall administer the process by which corporate disclosure is reviewed for compliance and accuracy. In addition, the Committee shall be responsible for ensuring effective procedures and protocols are in place at the Company in order to provide reasonable assurances that SEC filings reporting financial results of the Company and press releases that accompany any such SEC filings are complete and accurate. The Committee shall be responsible for, among other things, undertaking the following general duties:

- design, establish, maintain, and monitor the Disclosure Controls and Procedures to ensure that significant financial and non-financial information relating to the Company is made known to the Committee on a timely basis;
- evaluate the adequacy of the Disclosure Controls and Procedures each quarter to ensure that the Company is in a position to disclose financial and non-financial information (e.g., information about legal proceedings, regulatory matters, directors, officers, and employees, material contracts, etc.) timely and accurately in the Company's SEC reports

and other documents brought to the Committee's attention by management (all such disclosures, collectively, the "Reports"), in light of the materiality of the information involved. This evaluation should be performed on such a timeframe as to enable the Company to correct any deficiencies identified by it;

- evaluate the materiality of information or events affecting the Company;
- create and review, in conjunction with the Company's management, legal counsel, and independent auditors, the Reports (prior to filing or issuance, as applicable) and ensure (i) the accuracy and completeness of such Reports in all material respects and (ii) the timely distribution of those Reports to the SEC and other parties;
- disclose to the Company's independent auditors and Audit Committee: (1) all significant deficiencies in the design or operation of internal controls that could adversely affect management's ability to record, process, summarize, and report financial data, and identify for the independent auditors any material weaknesses in internal controls; (2) any impropriety, whether or not material, that involves management or other employees who have a significant role in internal controls; and (3) any material impropriety by any employee;
- resolve disputes regarding corporate disclosure, notifying the Audit Committee of such disputes and forwarding to the Audit Committee any such dispute that cannot be resolved;
- identify all officers and other employees who will be requested to provide written certification in support of the certifications that the CEO and CFO are required to make pursuant to Exchange Act Rule 13a-14 or 15d-14 or Section 906 of the Sarbanes-Oxley Act;
- review the description of the Committee and its responsibilities included in these Disclosure Controls and Procedures no less frequently than once per year and, as necessary, revise such description to ensure the Company's continued compliance with applicable law; and
- report at least quarterly to the Audit Committee and work with the Audit Committee to assess the timely evaluation and accurate public disclosure of material information concerning the financial performance of the Company's business segments and changes in demand for the Company's products or services that, either individually or collectively, are likely to have a material adverse effect on the Company's business, financial condition, results of operations, revenue, profitability, cash flows, or legal or regulatory requirements.

A copy of the Committee Charter is attached hereto as Appendix A.

## **Evaluation of Disclosure Controls and Procedures**

The Committee (with, as necessary and appropriate, the assistance of other Company employees under the Committee's supervision) shall evaluate the Disclosure Controls and Procedures in the course of reviewing each Annual Report on Form 10-K and each Quarterly Report on Form 10-Q. In addition to addressing any matters that the Audit Committee, CEO, or CFO may require, or as the Committee deems necessary or advisable, the evaluation shall address whether:

- the Company has failed to file timely any mandated corporate disclosure;
- the Company has received comments or an inquiry from the SEC relating to its corporate disclosure or notice of any SEC investigation or third-party claim relating to its corporate disclosure;
- the procedures have been implemented substantially as contemplated;
- there were any disputes requiring resolution by either the Committee or the Audit Committee; and
- the Committee is aware of anyone participating in the preparation of disclosure who failed to satisfy in all material respects his or her obligations under the Disclosure Controls and Procedures.

## **Disclosure Coordinators**

If an employee becomes aware of a matter that may require public disclosure, that employee *must* report the matter to a Disclosure Coordinator as quickly as possible. Each Disclosure Coordinator is responsible for (1) monitoring the status of the Company's disclosure controls generally, (2) serving as a contact for employees to communicate issues or information that could impact the Company's public disclosures, and (3) reviewing the Company's public disclosures from time to time.

The initial Disclosure Coordinator shall be the Chief Financial Officer, or his or her designee. The Disclosure Coordinator(s) are selected from time to time by the Committee on the basis of their familiarity with the Company's public disclosures and reporting matters or on their ability to monitor and coordinate such disclosures and reporting based on their positions within the Company. The Disclosure Coordinator(s) may be modified by the Committee from time to time, in its sole discretion.

## **Disclosure Requirements Monitor**

The primary purpose of the Disclosure Requirements Monitor is to ensure that participants in the preparation of corporate disclosure understand applicable disclosure requirements. The Disclosure Requirements Monitor shall:

- be responsible for understanding and monitoring changes in the legal requirements governing corporate disclosure;
- work with others involved in the preparation of corporate disclosure to help them understand applicable disclosure requirements;
- periodically review applicable disclosure requirements (emphasizing any changes in those requirements since the last such review) with participants in the preparation of corporate disclosure, reminding each that, although it is natural to base new disclosure on historical disclosure, it is important that historical disclosure be read with a critical eye before it is reused; and
- review all disclosure required to be filed with or furnished to the SEC by the Company pursuant to the requirements of the Securities Act and the Exchange Act.

The initial Disclosure Requirements Monitor shall be the General Counsel or his or her designee. The Disclosure Requirements Monitor need not be an officer or employee of the Company and need not serve as a member of the Committee.

### **Disclosure Review**

Corporate disclosure shall be subject to review and comment by the CEO, CFO, the Committee, and, with respect to any particular document, such other persons as the Committee shall determine. The Committee shall hold regular meetings, in-person or telephonic, to discuss each Annual Report on Form 10-K and each Quarterly Report on Form 10-Q, and may hold ad-hoc meetings from time to time to discuss proxy materials, any other material corporate disclosure or as directed by the Committee Chairperson. Additional requirements for review of specific types of corporate disclosure are as follows:

<b>Corporate Disclosure:</b>	<b>Additional Reviewers:</b>
Annual Report on Form 10-K	Disclosure Requirements Monitor
Proxy Materials	Disclosure Coordinators
Annual Report to Stockholders	External Legal Counsel
	Audit Committee
	Compensation Committee
	Board of Directors
Quarterly Report on Form 10-Q	Disclosure Requirements Monitor
Press releases relating to earnings results	Disclosure Coordinators
	External Legal Counsel
	Audit Committee
Other Exchange Act filings and	Disclosure Requirements Monitor
NASDAQ filings	Disclosure Coordinators
	External Legal Counsel

## **Time Schedules**

The schedule for preparing each document should include a detailed timetable of the tasks required in connection with the preparation, review, and filing or submission of the applicable document. Each schedule should provide for the circulation of drafts in advance of filing deadlines and allow a reasonable period of time for review, comment, and redrafting. Each time schedule should be circulated in advance to each individual who is responsible for preparing or reviewing any portion of the applicable filing or submission.

As a member of, and in conjunction with the Committee, in-house corporate & securities counsel at the level of Associate General Counsel or senior shall review the Company's draft Quarterly and Annual Reports on Forms 10-Q and 10-K, prior to their publication to ensure the accuracy, completeness, and timeliness of disclosures relating to legal compliance issues and material risks to the Company's compliance with applicable laws and regulations, and working with the General Counsel to report any material issues with respect to such matters that may merit disclosure to the Company's Audit Committee.

Amended and Restated October 19, 2023.

**GROUPON, INC.  
DISCLOSURE COMMITTEE CHARTER**

The Chief Executive Officer and Chief Financial Officer (the “Senior Officers”) of Groupon, Inc. (the “Company”) have adopted this Disclosure Committee Charter (the “Charter”) and have provided the Charter to the Company’s Audit Committee. The Disclosure Committee (the “Committee”) shall evaluate its performance and review and reassess the Charter annually or upon the occurrence of certain material events and recommend any proposed changes to the Senior Officers. Any changes to the Charter shall be approved by the Senior Officers.

**I. Purpose**

The Senior Officers have established the Committee to (i) ensure compliance with the Company’s policy that all disclosures made by the Company to its stockholders and to the investment community, including those in the Company’s SEC filings, are accurate, complete and timely, fairly present the Company’s financial condition, results of operations, and cash flows in all material respects, and meet any other requirements, as required by applicable laws and the requirements of the NASDAQ Stock Market (“NASDAQ”) and (ii) ensure effective procedures and protocols are in place at the Company to provide reasonable assurances that SEC filings reporting financial results of the Company and press releases that accompany and such SEC filings are complete and accurate.

**II. Responsibilities**

The Committee shall assist the Senior Officers in fulfilling their responsibility for oversight of the completeness, accuracy, and timeliness of the disclosures made by the Company by being responsible for the following tasks, in each case subject to the supervision and oversight of the Senior Officers:

- design, establish and maintain a disclosure controls policy designed to ensure that (1) information required to be disclosed by the Company in its filings with the Securities and Exchange Commission (the “SEC”) and other information that the Company discloses to the investment community is recorded, processed, summarized, and reported accurately and in a timely manner, including policies and procedures for evaluating periodic and ad hoc disclosures, as well as policies and procedures for periodically assessing the effectiveness of the Company’s Disclosure Controls (as defined below), (2) information is accumulated and communicated to management, including the Senior Officers, as appropriate to allow timely decisions regarding such required disclosure, and (3) the Company complies with other applicable disclosure requirements, including the SEC’s fair disclosure rules in Regulation FD (the “Disclosure Controls”);
- monitor the integrity and effectiveness of the Company’s Disclosure Controls as of the end of the period covered by each SEC periodic report (as defined below) filed by the Company with the SEC and any amendments to those reports,



including through the use of outside consultants as the Committee deems useful and appropriate;

- evaluate the materiality of information or events affecting the Company;
- review all necessary material information pertinent to the preparation and evaluation of the Company's periodic and current reports;
- review and supervise the preparation of the Company's (1) periodic and current reports, proxy statements, information statements, registration statements, and any other information filed with the SEC, (2) press releases containing financial information, earnings guidance, information about material acquisitions or dispositions, or other information material to the Company's security holders, and (3) correspondence broadly disseminated to stockholders and all presentations to analysts and the investment community (collectively, the "Disclosure Statements");
- evaluate the effectiveness of the Company's Disclosure Controls at the end of the applicable periods prior to the filing of the Company's Annual Report on Form 10-K and each Quarterly Report on Form 10-Q (collectively, the "periodic reports");
- review each Exchange Act report prior to filing with the SEC to assess whether the report is accurate and complete in all material respects;
- report at least quarterly to the Audit Committee and work with the Audit Committee to assess the timely evaluation and accurate public disclosure of material information concerning the financial performance of the Company's business segments and changes in demand for the Company's products or services that, either individually or collectively, are likely to have a material adverse effect on the Company's business, financial condition, results of operations, revenue, profitability, cash flows, or legal or regulatory requirements;
- discuss with the Senior Officers all relevant information with respect to the Committee's proceedings, the preparation and review of the Disclosure Statements, and the Committee's evaluation of the effectiveness of the Company's Disclosure Controls;
- before each Periodic Report and proxy statement filed with the SEC is finalized, a representative of the Committee shall meet with the Senior Officers and Audit Committee to discuss the Committee's deliberations and disclosure recommendations prior to the filing or distribution of the final document for the Senior Officers to satisfy themselves as to the adequacy of the process and to provide their own input on disclosure.

- advise the Senior Officers, prior to the filing with the SEC of each periodic report, regarding (1) the Committee's compliance with its policies and procedures and proper performance of the responsibilities assigned to it and (2) the Committee's conclusions resulting from its evaluation of the effectiveness of the Disclosure Controls; and
- conduct an annual review of industry-leading oversight practices in connection with disclosures and consider implementation of new practices.

In discharging its duties, the Committee shall have full access to all Company books, records, facilities, employees and/or independent auditors.

### **III. Organization**

The membership of the Committee initially shall consist of the Company's (1) Chief Executive Officer, (2) Chief Financial Officer, (3) Chief Accounting Officer, (4) Head of Internal Audit, (5) Director of Compliance, (6) Chief Administrative Officer, General Counsel & Corporate Secretary, (7) Controller, (8) head of Investor Relations and (9) and other senior officers and/or representatives from the key functional areas of the Company whom the Senior Officers appoint. Additional committee members may be appointed and/or removed by the Senior Officers at any time. At their option, the Senior Officers may also assume any or all of the responsibilities of the Committee at any time or from time to time, including, for example, approving Disclosure Statements when time does not permit the full Committee to meet.

The Senior Officers shall appoint one member of the Committee as chair. The chair shall be responsible for scheduling and presiding over meetings and preparing agendas and minutes. The Committee chair shall determine any question of interpretation of this Charter or of the Committee's procedures. The Committee chair or the Senior Officers may retain outside consultants or advisors, including independent auditors, and consult with other personnel of the Company as appropriate. The Committee chair shall report at least quarterly to the Audit Committee of the Board, as to whether there are any concerns regarding disclosure issues. The Committee chair shall report at least annually to the full Board and a representative of the Committee shall meet in executive session with the Audit Committee at every regularly-scheduled Audit Committee meeting.

The Committee shall hold regular meetings prior to each annual and quarterly Exchange Act filing required by the Exchange Act and ad-hoc meetings from time to time as directed by the Committee Chairperson. Meetings shall occur as frequently as the circumstances dictate to (1) ensure the completeness, accuracy, and timeliness of the Disclosure Statements and (2) evaluate the Disclosure Controls and determine whether any changes to the Disclosure Controls are necessary or advisable in connection with the preparation of the Company's upcoming periodic reports or other Disclosure Statements, taking into account developments since the most recent meeting, including changes in the Company's organization and business lines and any change in economic or industry conditions.

#### **IV. Other Responsibilities**

The Committee shall also have such other responsibilities as the Senior Officers may assign to it from time to time.

Amended and Restated October 19, 2023.