

GROUPON, INC.
ARTIFICIAL INTELLIGENCE COMMITTEE CHARTER

Statement of Purpose

This charter governs the operations of the Artificial Intelligence Committee (the “Committee”) of the board of directors (the “Board”) of Groupon, Inc. (the “Company”). The purpose of the Committee is to assist the Board in fulfilling its oversight responsibilities with respect to the Company’s strategy, governance, risk management, and ethical frameworks relating to the adoption and implementation of artificial intelligence. “Artificial intelligence (“AI”) includes machine learning, statistical modeling, generative AI, algorithmic decisioning, and AI-enabled automation of business processes, whether developed internally or obtained from third parties..

The Committee’s objective is to support the creation of sustainable long-term stockholder value through the responsible development and deployment of AI technologies, while ensuring that such activities are conducted within an appropriate framework of legal compliance, safety, integrity, and risk management. Management is responsible for the design, implementation, and day-to-day operation of the Company’s AI systems. The Committee’s role is one of oversight, review, and inquiry, not management.

In performing its duties, the Committee and its members may rely in good faith on information, opinions, reports, or statements provided by the Company’s officers, employees, or outside advisors whom the Committee reasonably believes to be reliable and competent in the matters presented. Nothing in this charter is intended to impose upon any Committee member a standard of care greater than that applicable to directors generally under applicable law.

Membership

The Committee shall consist of at least two (2) directors appointed annually 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.

The Committee chair shall satisfy the independence requirements of the NASDAQ Stock Market and the Company’s Corporate Governance Guidelines, as determined by the Board. In addition, at least one member of the Committee shall, in the judgment of the Board, possess sufficient technology literacy, including a working knowledge of data-driven systems, algorithmic governance, or digital transformation, to effectively discharge the Committee’s responsibilities.

The Board shall designate the Chair of the Committee. If a Chair is not designated, the members of the Committee shall designate a Chair by majority vote.

Committee Organization and Procedures

The Committee shall have the authority to establish its own rules and procedures, consistent with the Company's bylaws and applicable law, regarding the conduct of its meetings and activities. A majority of the members of the Committee shall constitute a quorum, and the action of a majority of the members present at a meeting at which a quorum is present shall be the act of the Committee.

The Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities and may request that officers or employees of the Company provide such information and reports as the Committee deems appropriate.

In carrying out its duties, the Committee is authorized, in its sole discretion, to select, retain, oversee, and terminate independent legal, technical, or other advisors, including advisors with expertise in artificial intelligence, data governance, cybersecurity, or regulatory compliance, without seeking approval from management. The Company shall provide appropriate funding for the payment of reasonable fees to such advisors.

Responsibilities

In fulfilling its responsibilities, the Committee shall:

1. AI Strategy and Value Creation

- Review and advise management and the Board on the Company's AI strategy, roadmap, and external communications including alignment with the Company's long-term business objectives.
- Evaluate material AI-related investments, including build-versus-buy decisions, strategic partnerships, and expected returns on investment.
- Assess how AI initiatives contribute to competitive differentiation, including customer engagement, merchant acquisition, pricing optimization, and operational efficiency.
- Position the Company to support long-term value creation and mitigate legal, regulatory and reputational risk.
- Evaluate the Company's approach to intellectual property ownership and protection in connection with AI initiatives including ownership of AI-developed models, outputs, and improvements.

2. Responsible AI and Ethical Governance

- Oversee management's development and implementation of a Responsible AI framework governing the design, deployment, and use of AI systems.
- Review the Company's AI-related principles, policies, and practices addressing fairness, bias mitigation, transparency, explainability, and appropriate human oversight.
- Monitor practices relating to data sourcing, data privacy, intellectual property rights, and data integrity in connection with AI systems.
- Review management's readiness for and compliance with applicable AI-related laws and regulations, including emerging global regulatory regimes.

3. Model Risk, Security, and Resilience

- Oversee management's processes for identifying, assessing, and mitigating risks associated with AI models, including model performance, reliability, and unintended outcomes.
- Review the Company's preparedness for AI-specific security risks, including adversarial attacks, data poisoning, and unauthorized access to models or training data.
- Evaluate risks associated with reliance on third-party AI platforms, vendors, or foundational model providers.

4. Human Capital and Organizational Impact

- Review management's strategies for recruiting, retaining, and developing critical AI-related leadership and technical talent to execute the AI roadmap.
- Monitor the impact of AI on the Company's workforce, including productivity, job evolution, and training or reskilling initiatives.

5. Coordination with Other Committees

- Coordinate with the Audit Committee regarding AI-related matters that intersect with financial reporting, internal controls, cybersecurity, and third-party risk.
- Coordinate with the Compensation Committee regarding the incorporation of AI-related objectives or metrics into executive compensation programs, as appropriate.

6. Reporting and Escalation

- Report regularly to the Board regarding the Committee's activities, findings, and recommendations.
- Provide timely notice to the Board of any material AI-related incidents or issues with the potential for significant legal, regulatory, ethical, or reputational impact.

7. Charter Review

- Review and assess the adequacy of this charter at least annually and recommend any proposed changes to the Board for approval.

The responsibilities set forth above are not intended to be an exhaustive list, and the Committee may perform such other duties or responsibilities as may be delegated to it by the Board from time to time.

Meetings

The Committee shall meet as frequently as it deems appropriate, but no less frequently than quarterly. The Committee shall keep adequate minutes of its meetings and activities and shall make such minutes available to the Board.

The Committee may invite members of management, consultants, advisors, or other persons to attend meetings as it deems appropriate in order to carry out its responsibilities. The Committee may also meet in executive sessions without members of management present.

Reporting to Board

The Committee shall report to the Board at the next regularly scheduled Board meeting following a Committee meeting, or otherwise as appropriate, regarding the Committee's activities and any recommendations requiring Board action.

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

Approved by the Board of Directors on March 9, 2026.