



Modern Slavery Transparency Statement

For the fiscal year ending January 31, 2024

Coupa's AI-driven total spend management platform features a suite of tools that improve business margins and environmental performance by streamlining procurement, controlling direct and indirect spending, and optimizing invoicing—all while enhancing Environmental, Social and Governance (ESG) regulatory compliance. Coupa's mission is to help companies create durable, sustainable growth. We achieve this by optimizing their two most important assets: their money and their people. Our vision is to be the pulse of the global economy, supporting businesses in matching supply and demand.

At Coupa, we aim for high standards of governance throughout our organization, and Environmental, Social, and Governance ("ESG") is of primary importance to us. To ensure ethical and equitable business practices, Coupa upholds strong governance practices throughout our operations. We are committed to promoting a workplace and supply chain that are free from modern slavery and human trafficking. We seek to ensure that our suppliers do not use Modern Slavery in any of its forms in providing goods or services to Coupa. This Modern Slavery and Human Trafficking Statement ("Statement") demonstrates our commitment.

This Statement is made by Coupa Software Incorporated and its subsidiaries (collectively, "Coupa") and is pursuant to Section 54(1) of the UK Modern Slavery Act 2015 and Section 14 of the Australian Modern Slavery Act 2018.

Our Business and Operations

Coupa offers a comprehensive technology solution that provides visibility into and control over how companies spend money. The core of our platform consists of procurement, invoicing, expense management, and payment modules. We also have solutions that help companies assess and manage risks in their own supply chains. Our customers can access our services through their web browsers or using an app on a mobile device.

Our primary business operational activities include product development, software engineering, customer support and management, and sales and marketing. Our direct workforce consists mainly of professionally qualified and skilled employees.

Our Supply Chain

Coupa relies on the use of suppliers to support high quality, effective, and efficient delivery of our services to customers. Our suppliers are predominantly registered business and professional services organizations, in particular companies that develop and license software or provide cloud-based applications or hosting solutions. Other areas of indirect spend primarily include marketing and other consulting services from third-party providers; travel, hospitality, and food catering services; back-office software services; computers and IT equipment; and general office supplies. The vast majority of our major suppliers are headquartered in low-risk countries.

Our Environmental, Social and Governance Strategy

Coupa is committed to addressing the environmental, social, and governance (ESG) aspects of our business with accountability and sound oversight to build trust across our operations. Our core values underpin our approach and have helped us develop a framework, strategy, and system of oversight to guide our efforts. In 2023, we partnered with a third party and embarked on our second ESG materiality assessment. The results of this 2023 assessment have played an important role in integrating ESG into our business strategy, operations, and communications, and emphasizing our ongoing commitment to focus on ESG topics with the most material impact on our company and stakeholders including human rights.

Our strong ESG governance structure ensures we integrate our ESG strategy into key areas of the business and evolve our programs to meet customer demands and regulations. Our Vice President, ESG, oversees our focus areas and our reporting mechanisms. Members of our cross-functional ESG Executive Steering Committee and ESG Working Group align to implement the program strategy across our business and global locations. Our Board of Directors provides ESG oversight and receive updates on current ESG performance and future strategic initiatives.



RISKS AND ACTIONS

Based on the nature of our business, workforce, and the services we provide, we consider our business and direct supply chain to be lower risk for modern slavery. Nevertheless, Coupa recognizes that we have a role to play in the global effort to eliminate modern slavery and human trafficking, regardless of the level of pervasiveness across our industry.

Suppliers

We expect and require all of our suppliers to operate in a responsible, ethical, open, and transparent way and in compliance with all applicable laws and regulations.

We have taken the following actions:

- Administered our [Supplier Code of Conduct](#) which outlines minimum requirements for all of our suppliers, vendors, contractors, consultants, and other third-party providers of goods and services. Coupa expects our suppliers to respect its workers' human rights. Child labor, forced labor, and human trafficking are strictly forbidden. Suppliers are expected to agree to the Supplier Code of Conduct as indicated per the terms of our Master Services Agreement and Purchase Orders or demonstrate that their own code of conduct meets comparable standards.
- Implemented our [Global Anti-Corruption and Bribery Policy](#), which outlines our commitment to conducting business with integrity and in accordance with the highest ethical standard. Coupa does not tolerate bribery or corruption in our operations. We also expect all suppliers to abide by this policy.
- Integrated Modern Slavery clauses for use as part of our supplier's contractual commitments to ensure that suppliers do not use Modern Slavery in any of its forms in providing goods or services to Coupa.
- Continued to assess the sustainability performance of our suppliers to understand current supplier risk. We request sustainability scorecards through our third-party sustainability ratings partner. The scorecards provide an assessment of suppliers' performance on human rights and labor, ethics, sustainable procurement, and environment. These assessments enhance Coupa's Modern Slavery risk mitigation strategies to ensure that Modern Slavery is not being used in our supply chain.

Internal Stakeholders

Coupa's policies and our company values represent the standards by which all our employees must operate. These values are outlined in our [Code of Conduct](#) and Employee Handbook. These principles by which we conduct our business outline our expectations to our employees to operate ethically and with integrity, which includes upholding human rights. Additionally, we conduct annual Code of Conduct training for all employees. Additionally, our ethics hotline provides everyone a channel to anonymously report any ethical issues.

We understand that training is crucial to raising awareness of issues around modern slavery including how to spot signs of trafficking and where to report concerns. We provide employees with an e-learning course on Modern Slavery. We continue to raise awareness of Modern Slavery through sessions with our cross-functional ESG Executive Steering Committee and ESG Working Group, which includes team members from procurement, workplace, legal, risk, and human resources.

Customers

Our platform helps customers mitigate third-party risks and ensure supply chain transparency. We support our customers in minimizing human rights risks in their supply chain by incorporating key risk mitigation components into their business operations.



Looking Forward

As Coupa expands its business activities, Coupa remains committed to human rights and ensuring that no Modern Slavery is involved in our operations or supply chain. We recognize the need to continually advance our practices to assess, manage, monitor, and avoid modern slavery and human trafficking risks. The Enterprise Risk Management program is tasked with identifying and driving mitigation of these risks through our committees and working groups. We will also continue to determine opportunities to increase employee awareness on this topic and support our customers in their own efforts through our supplier risk solutions and third-party ESG data provider assessments.

As a signatory to the United Nations Global Compact, we support the Ten Principles on human rights, labor, environment, and anti-corruption.

This Statement has been approved by the Board of Directors of Coupa Software Incorporated and is effective as of July 30, 2024.

A handwritten signature in black ink, appearing to read "Leigh Turner", is positioned above a horizontal line.

Leigh Turner

CEO and Board Member

Date: July 30, 2024