



ANTI-BRIBERY/ANTI-CORRUPTION POLICY

MARCH 13, 2024

We must comply with applicable anti-bribery and anti-corruption ("**ABAC**") laws and regulations in all of the countries in which we operate or otherwise pursue business. We have adopted this Anti-Bribery/Anti-Corruption Policy (the "**ABAC Policy**") to ensure compliance with those laws. This ABAC Policy applies to all world-wide directors, officers, managers, employees (both permanent and temporary)(collectively, "**Duos**") of Duolingo and its subsidiaries (collectively, "**Duolingo**"). These policies also apply to independent contractors and agents of Duolingo and references below to Duo also include those persons for purposes of this policy. Duos must comply with the following requirements:

1. **Outbound Bribery.** Duos are strictly **prohibited from promising, offering, providing, or authorizing cash payments (such as bribes or kickbacks) or anything else of value (such as gifts, entertainment, financial advantages, or favors)** directly or indirectly to *any* government official, government employee, elected official, or other person (whether in the public or private sector) to achieve an improper, corrupt, or illegal purpose related to Duolingo's business anywhere in the world.
2. **In-Bound Bribery.** Duos are strictly **prohibited from requesting, agreeing to receive, receiving, or accepting money or anything else of value** *from* any person to achieve an improper, corrupt, or illegal purpose related to Duolingo's business.
3. **Attempted Bribery.** This ABAC Policy prohibits **attempted bribery**, even if a payment or gift is not made or an improper benefit is not received.
4. **Personal Funds.** Duos are forbidden from providing bribes or improper benefits financed from their own **personal funds**.
5. **Facilitating Payments.** A violation of this ABAC Policy will occur if Duos provide bribes of any amount, including small payments made to secure or accelerate routine government actions. Those payments are sometimes referred to as "grease" or "facilitating" payments and are prohibited by this ABAC Policy.
6. **Third Party Bribes.** Duos are forbidden from conveying bribes through government relations firms, lobbyists, suppliers, consultants, joint venture partners, brokers, collaborators, vendors, and other business partners (collectively, "**Business Partners**") or other third parties (such as charities).

Furthermore, Duos must ensure that Business Partners that they manage do not violate ABAC or other laws or regulations in connection with Duolingo's business.

7. **Due Diligence**. Duos must work with our Compliance Officer to ensure that risk-based ABAC due diligence is performed on Business Partners that have government or public university interaction ("***Material BPs***") in connection with Duolingo's business and an appropriate record of that review is maintained prior to engaging, tasking, and paying those Materials BP's. The Compliance Officer may decide to apply due diligence measures on Business Partners even if they are not Material BPs. Duolingo maintains Business Partner Due Diligence and Engagement Procedures ("***BP Procedures***"). Duos can obtain a copy of our BP Procedures from our Compliance Officer. In certain cases, it may also be necessary to perform ABAC due diligence on corporate deals such as mergers and acquisitions. Again, our Compliance Officer can guide you on those tasks.
8. **Written Agreements**. This ABAC Policy forbids Duos from working with a Material BP unless Duolingo has a **written agreement** in place with that Material BP that clearly specifies its scope of work and compensation structure and contains appropriate ABAC and other legal compliance provisions. This means that verbal agreements with Material BP's are prohibited.
9. **ABAC Monitoring**. Duos must monitor relationships with Material BP's for which they are responsible to ensure that they do not engage in activities that raise ABAC concerns. This ABAC Policy requires Duos to notify Duolingo's Compliance Officer if they learn of a concern regarding a Material BP or other Business Partner of Duolingo.
10. **Reasonable Compensation**. All compensation provided to Material BP's and other Business Partners must be **reasonable in value** and for legitimate products or services. This means that the compensation that Duolingo pays must be commensurate with the services provided by the Business Partner. All such compensation must be completely and accurately reflected in our books and records and consistent with written agreements with the Business Partner.
11. **Gifts and Hospitalitys**. Duos must obtain the general or specific approval of our Compliance Officer prior to providing gifts, meals, travel benefits, and/or other hospitalitys to employees, officials, or agents of any government, political party, state-owned entity, public international organization, public university, or other organizations or persons (whether in the public or private sector) in relation to Duolingo's business.
12. **Books & Records**. Duos must support Duolingo in (i) maintaining books, records, and accounts, which, in reasonable detail, accurately and fairly reflect Duolingo's transactions, expenses, and

asset dispositions and (ii) ensure that Duolingo's books and records do not conceal any bribes, kickbacks, fraud, money laundering, or other improper payments or expenses.

13. **Internal Controls.** Duos must comply with all of Duolingo's **internal controls** designed to (i) provide reasonable assurances that transactions are properly authorized by management, executed, and recorded and (ii) otherwise prevent corruption, bribery, kickbacks, self-dealing, embezzlement, fraud, money laundering, or other improper activities.
14. **ABAC Laws.** Duos must familiarize themselves with applicable ABAC laws including, but not limited to, the **U.S. Foreign Corrupt Practices Act of 1977**, as amended. Please review our attached ABAC Guidelines and Procedure ("**AGP**") and if necessary confer with our Compliance Officer if you need further guidance.
15. **Consequences.** A violation of this ABAC Policy will result in appropriate disciplinary action, including demotion, reassignment, training, suspension, compensation clawbacks, and/or even termination, subject to applicable law. Violations of ABAC and other laws can result in significant fines, penalties and prison sentences.
16. **No Exceptions.** There are no exceptions to this ABAC Policy, even if our competitors engage in improper behavior or corruption is an accepted practice in a country where we operate. Duos must adhere to both the letter and spirit of this ABAC Policy.
17. **ABAC Guidelines and Procedures.** Duos must review this ABAC Policy in conjunction with our Code of Ethics and Conduct, the AGP (a copy of which is attached below), and BP Procedures. The AGP provides more detailed background information on ABAC obligations that apply to Duos.
18. **Questions/Reporting.** Please contact our Compliance Officer if you have any questions or become aware of any actual or potential violation of this ABAC Policy. Alternatively, you may report such concerns through our email or telephonic hotline. Relevant contact information for these purposes appears in our attached AGP. Anonymous reporting is allowed.
19. **No Retaliation.** No Duo is allowed to retaliate against another Duo or other person who reports concerns under this ABAC Policy in good faith.
20. **Investigations/Cooperation.** The Compliance Officer and General Counsel are responsible for investigating any allegations of violations of this ABAC Policy. All Duos must provide their full cooperation with internal or government investigations in coordination with our Compliance Officer and General Counsel. Such cooperation includes preserving and making available Duolingo-related

information contained in e-mails, text messages, and personal devices subject to applicable law. We do not allow the use of ephemeral messaging (*i.e.*, messaging app features that automatically erase messages) with respect to our business.



ANTI-BRIBERY/ANTI-CORRUPTION (ABAC)

GUIDELINES AND PROCEDURES

MARCH 13, 2024

I. INTRODUCTION

Duolingo and its subsidiaries (collectively, "***Duolingo***") are strongly committed to complying with applicable anti-bribery and anti-corruption ("***ABAC***") laws and regulations in all of the countries in which we operate or otherwise pursue business. Those ABAC laws include, but are not limited to, the U.S. Foreign Corrupt Practices Act of 1977 as amended (the "***FCPA***"), the U.S. domestic bribery statute contained in 18 U.S.C. §201, the commercial bribery prohibitions arising from the U.S. Travel Act, and U.S. state and federal anti-kickback statutes. Duolingo is an international company and engages in business in the United Kingdom, Australia, Canada, China, Germany, Mexico, and certain other countries. Those countries also maintain their own set of ABAC laws, including the UK Bribery Act 2010, which may apply to us.

Adherence to all applicable ABAC laws and standards is important to Duolingo not only for legal risk mitigation purposes, but also to protect our business from undue harm. Businesses that engage in corruption tend to incur greater costs associated with their operations. As a result, Duolingo is committed to maintaining a culture of ensuring proper legal, ABAC, and ethics compliance.

Duolingo has adopted an Anti-Bribery/Anti-Corruption Policy (the "***ABAC Policy***") which sets forth clear restrictions to ensure compliance with ABAC laws. Attached to our ABAC Policy are these Anti-Bribery/Anti-Corruption Guidelines and Procedures (the "***AGP***").¹ The purpose of the AGP is to provide you with a deeper understanding of our ABAC compliance obligations and outline certain procedures that you must follow to enable us to achieve principles of behavior that support our compliance commitments.

We require all of our world-wide directors, officers, managers, employees (both permanent and temporary), independent contractors, and agents (collectively, "***Duos***") of Duolingo to read,

¹ The ABAC Policy incorporates the AGP by reference and all references to "ABAC Policy" also mean the AGP.

understand, and follow our ABAC Policy and this AGP in conjunction with Duolingo’s Code of Ethics and Conduct (the “**Code**”).

We also expect all of our government relations firms, lobbyists, suppliers, consultants, joint venture partners, brokers, collaborators, vendors, and other business partners (collectively, “**Business Partners**”) to adhere to legal and ethics compliance standards contained in Duolingo’s Business Partner Compliance Guide (the “**BPC Guide**”). Duolingo expects Duos to inform Business Partners for which they are responsible of our high compliance standards and share copies of our BPC Guide with them. Duo’s can obtain a copy of the BPC Guide from our Compliance Officer.

Duolingo maintains an active Compliance Program to ensure that our Code, ABAC Policy, AGP, and related policies and procedures (collectively, the “**Compliance Materials**”) are followed in practice. Duolingo’s General Counsel also serves as our Compliance Officer (the “**Compliance Officer**”) responsible for administering our Compliance Materials and associated Compliance Program. You are required to report violations of our Compliance Materials to our Compliance Officer. We maintain a hotline telephone number and central email address (which appear at the end of this AGP) that you can use to submit questions or report concerns. Our Compliance Officer may in their discretion appoint an authorized designee to support the administration of our Compliance Program.

II. THE FOREIGN CORRUPT PRACTICES ACT (FCPA)

Overview

The FCPA is among the most actively enforced ABAC laws that apply to international businesses like ours. The scope and reach of the FCPA is quite extensive. This law not only prohibits bribery, but also requires companies listed on U.S. stock exchanges such as Duolingo to comply with certain accounting requirements (explained below). U.S. authorities have been known to hold companies liable for violating accounting requirements even in cases where there is no strong evidence of corruption.

The Department of Justice (DOJ) and the Securities and Exchange Commission (SEC) are primarily responsible for enforcing the FCPA. Fines and penalties imposed for FCPA violations have increased significantly over the years, in some cases reaching hundreds of millions of dollars. Both companies and their employees/representatives can be held responsible under the FCPA. Although the number of FCPA enforcement cases varies year-by-year, both DOJ and SEC have made it clear that they will actively enforce this statute as part of their effort to combat international corruption.

DOJ has recently issued revisions to its corporate criminal enforcement policies that encourage prosecutors to take a tougher approach to investigations and enforcement cases involving the FCPA and other concerns. These revisions require prosecutors to hold individual officers and employees of companies personally responsible for FCPA violations attributable to them. Also, U.S. authorities have

made it clear time and again that they will carefully evaluate a company's ABAC compliance program when determining to what extent that company should be held accountable for the corrupt activities of its employees and other representatives. As a result, Duolingo is committed to a strong culture of compliance, and we expect all Duos to work with us towards this common goal.

Anti-Bribery Prohibitions

The FCPA prohibits bribes provided to non-U.S. government officials and certain other persons discussed below. In particular, the FCPA prohibits U.S. companies (such as Duolingo) and its representatives from

- offering, paying, promising, or authorizing,
- with a corrupt intent,
- money or the provision of *anything of value* to
- a "foreign official," foreign political party (or an official thereof), or any candidate for foreign political office
- or any other person while *knowing* that all or a portion of that thing of value will be offered or provided to the foregoing persons
- with the purpose of
 - (i) influencing any official act or decision of the recipient;
 - (ii) inducing the recipient to do or omit to do any act in violation of his or her lawful duty;
 - (iii) securing any improper advantage; or
 - (iv) inducing the recipient to use his or her influence with a non-U.S. government to affect or influence any government act or decision
- in order to obtain, retain, or direct business.²

Anti-bribery violations of the FCPA may occur even if one does not actually provide a corrupt payment or benefit. The mere offer, promise, or authorization to provide such a payment or benefit is sufficient to result in a violation. There have been several cases where company officers have been held responsible for authorizing others to pay bribes.

A violation of the FCPA can occur even if the bribe fails to achieve its intended purpose. One can breach the FCPA if a corrupt payment is accepted by an official, but that official fails or refuses to provide business or any other advantage in exchange for that payment. In addition, a person may violate the FCPA if that person corruptly authorizes others to pay bribes, but is not aware of the specific identities of the potential recipients of those payments. The mere offer or promise of a bribe or other improper benefit is also sufficient to cause a violation *even if the bribe is not provided*. Companies may face liability for FCPA anti-bribery violations irrespective of whether their employees or contractors use

² 15 U.S.C. §§ 78dd-1(a), -2(a), -3(a).

company funds or their personal funds to finance improper payments or other benefits. Also, the anti-bribery provisions of the FCPA are sufficiently broad enough to cover corrupt acts that occur either in or outside the United States.

Corrupt Intent

The FCPA requires that the offer, promise, authorization, or payment must be made “corruptly” in order for an anti-bribery violation to occur. The corrupt intent requirement is a key element which helps distinguish between legal and illegal payments under the FCPA. The term corruptly means an evil motive or purpose such as an intention to induce the recipient to misuse their official position by wrongfully (i) directing business; (ii) securing preferential legislation or regulations; or (iii) influencing or failing to perform an official function. Typically, U.S. prosecutors will assume that the corrupt intent requirement has been satisfied if they see that a company or its representative provided a personal benefit to a government official in exchange for an improper advantage.

Our ABAC Policy prohibits you from providing bribes or other benefits to any person to achieve any corrupt or improper purpose. In the context of our business, this could mean offering or providing an improper benefit to a person in exchange for (i) a contract or other business; (ii) a license, permit, or other government approval (including data protection or cybersecurity certifications or permissions); (iii) any tax or other financial advantage; (iv) causing a government agency or university to endorse, adopt or accept our products or services, including, the Duolingo English Test (“DET”); (v) causing a government agency or university to encourage students to use our products or services including DET; (vi) the successful filing of a patent, trademark, or other intellectual property application; or (vii) any other advantage. Of course, there may be circumstances where the provision of non-corrupt gifts, meals, and other hospitalities are permissible without violating the FCPA and other laws. Those types of benefits are discussed in more detail below and require oversight by our Compliance Officer. Also, none of the ABAC restrictions contained in this AGP prohibit Duolingo from paying official fees imposed by governments for permits or other approvals provided that those fees are addressed to an official government agency and proper receipts are collected.

Prohibited Recipients

The anti-bribery provisions of the FCPA seek to curtail public sector corruption. They prohibit the provision of improper payments or benefits to (i) “foreign officials”; (ii) non-U.S. political parties; (iii) officials of non-U.S. political parties; and (iv) candidates for non-U.S. political office. For these purposes, a “foreign official” is an officer, employee, or official agent of any (i) non-U.S. government or department, agency, embassy or instrumentality thereof (including certain government-owned, controlled, or affiliated universities, entities, funds, or non-profits); or (ii) public international

organization designated by an Executive Order issued by the President of the United States.³ Duolingo interacts with employees and representatives of public universities in various countries. It may be possible that those individuals would be deemed foreign officials for purposes of the FCPA. We must ensure that our interactions with those individuals do not raise concerns under the FCPA or other ABAC laws.

The United Nations, the World Bank, and other entities qualify as public international organizations. Duolingo maintains a partnership with UNHCR, which is also a public international organization. Employees and other representatives of UNHCR will be deemed foreign officials for purposes of the FCPA. This means that we must monitor our interactions with UNHCR to ensure compliance with the FCPA.

Private-Sector Bribery Is Prohibited

The FCPA's anti-bribery provisions do not address corrupt benefits provided to private-sector recipients. However, those types of bribes can violate the FCPA's accounting provisions (discussed below), the U.S. Travel Act, the UK Bribery Act, and other laws. As a result, our ABAC Policy prohibits Duos from authorizing, offering, or providing bribes, kickbacks, or other improper benefits and advantages to any person, entity, or organization *irrespective of* whether that person is in the public or private sector anywhere in the world. **Among other things, this means that bribes to officials or representatives of private universities are also prohibited by our ABAC Policy.**

U.S. Domestic Bribery Is Prohibited

The FCPA and other laws prohibit improper payments provided to government officials *outside* the United States. However, the provision of improper benefits to government or private-sector recipients *within the* United States will violate U.S. domestic bribery statutes and is prohibited by our ABAC Policy. **Among other matters, our ABAC Policy prohibits you from bribing officials or representatives of U.S. universities as well.**

Soliciting Bribes

Our ABAC Policy prohibits you from soliciting or accepting bribes, kickbacks, or other improper payments/benefits from Duolingo's Business Partners or other persons in relation to our business. For instance, a violation of our ABAC Policy will occur if you cause Duolingo to overpay a Business Partner and that Business Partner then shares all or a portion of that overpayment with you.

³ 15 U.S.C. § 78dd-1(f)(1)(A); 15 U.S.C. §§ 78dd-2(h)(2)(A), 78dd-3(f)(2)(A); 15 U.S.C. § 78dd-1(f)(1)(B); 15 U.S.C. §§ 78dd-2(h)(2)(B), 78dd-3(f)(2)(B).

Facilitating vs. Duress Payments

Our ABAC Policy prohibits all corrupt payments or benefits, including so-called grease, speed or facilitating payments provided to government officials *in their personal capacity* to expedite or secure routine government actions ("***Facilitating Payments***"). This prohibition applies notwithstanding the fact that the FCPA contains a narrow exemption that permits Facilitating Payments in limited circumstances.

Please note that in some cases, government agencies may impose *official* fees that may be paid directly in the name of a governmental entity or enterprise itself, as set out in published fee schedules or other official documents. These *official* government fees can be paid to expedite passports, licenses, or other services, provided that they are deposited in the treasury of a government, an official government receipt is collected, and the expense is accurately recorded in Duolingo's books. However, Facilitating Payments provided for the benefit of government officials in their *personal* capacity (*i.e.*, are not deposited in an official treasury account belonging to a government) will violate our ABAC Policy.

Also, there could be circumstances where a government official demands a payment if a person's life or liberty is at risk. These types of duress payments may be permissible in very limited circumstances. Prior to authorizing or making duress payments, you must obtain the approval of our Compliance Officer. Duress payments are prohibited in cases where there is no threat to a person's life or liberty and instead are requested to avoid harm to property or business.

Related Violations

Duolingo requires you to adhere to high ethical standards and to comply with all applicable laws in the course of performing services for Duolingo. FCPA and other ABAC violations typically involve circumstances that also result in violations of other laws, including those that address money laundering, terrorist financing, embezzlement, fraud, export controls, and sanctions/embargoes. Guilty persons can face multiple charges based on the same set of facts.

Accounting Requirements

The FCPA requires publicly-traded companies and other "issuers" under U.S. securities laws to adhere to certain accounting standards. Specifically, such issuers must maintain books, records, and accounts, which, in reasonable detail, accurately and fairly reflect transactions, expenses, and asset dispositions. In addition, issuers must maintain a system of internal accounting controls to provide reasonable assurances that transactions are properly authorized by management, executed, and recorded. These accounting requirements appear in the FCPA as well as U.S. securities laws. Other countries may also impose similar standards on Duolingo.

Violations of the above accounting standards can occur if one conceals bribes or falsifies other transactions or expenses, even if they are not related to a bribe, in a company's ledgers or other records. Also, there is no materiality standard. This means that even small misreported amounts may result in accounting violations in some cases.

Duolingo is an issuer and is directly subject to accounting requirements discussed above. Also, Duolingo may engage in business with other parties that are issuers. Those issuers may include provisions in their agreements with Duolingo that require Duolingo to adhere to accounting provisions. In an effort to ensure that Duolingo does not violate these requirements and maintains strong accounting hygiene, you must comply with Duolingo's accounting requirements and other internal controls. This means that you must avoid unauthorized activities and ensure that all of your Company-related expenses are properly approved, documented, and reported to Company management. Duos or Business Partners that exaggerate or falsify their expenses will face serious consequences, including potential termination.

The U.S. and other governments actively enforce the accounting requirements discussed above. In some cases, they have caused companies to pay hundreds of millions of dollars in fines and penalties for violating those requirements. **Appendix A** of this AGP contains examples of potential accounting violations. Please study this list carefully and ensure that you, your colleagues, and Duolingo Business Partners remain in compliance with these requirements. You must also cooperate with Duolingo's periodic audits and other efforts to ensure that our internal controls are being observed.

III. KEY ABAC CONCERNS

Third Party Risk

In many cases, Business Partners can cause companies such as Duolingo to violate ABAC laws. Our ABAC Policy prohibits you from providing bribes or other improper benefits directly as well as indirectly through third parties or associated persons, including our Business Partners, whether in or outside the United States. This is especially important in the context of Business Partners that will have any government or public university interactions ("***Material BP's***").

In certain cases, you and Duolingo can be held liable under the FCPA and other laws *even if* you do not expressly authorize a Business Partner to engage in corruption, but they do so anyway. This can occur if you (i) have actual knowledge or a firm belief that a person will engage in corruption or (ii) consciously disregard, deliberately ignore, or are willfully blind to the Business Partner's corrupt or improper practices. Third party corruption risk can arise in cases where a company works with Business Partners that have a history or reputation for corruption or raise other concerns.

Given these risks, Duolingo forbids you from using or paying any Material BP unless (i) appropriate ABAC due diligence is performed and confirms that the Material BP does not have a history or reputation for corruption or similar wrong doing, and (ii) the Material BP has executed a written agreement containing ABAC and other legal compliance clauses. In certain cases, our Compliance Officer may determine that these standards may apply to Business Partners even if they are not Material BP's.

We maintain Business Partner Due Diligence and Engagement Procedures (the "***BP Procedures***") which are administered by our Compliance Officer. You must confer with our Compliance Officer on what specific risk-based due diligence measures must be observed and what legal clauses must be inserted into agreements with Business Partners. The BP Procedures contain a list of sample red flags that Duos must keep in mind when performing due diligence and monitoring Business Partners ("***Red Flags***"). All due diligence efforts must be documented in Duolingo's files as set forth in the BP Procedures.

Throughout any relationship with a Material BP and other Business Partner for which you are responsible, you must monitor their performance to ensure that they do not engage in activities that raise Red Flags or other ABAC concerns. Our Compliance Officer can provide additional guidance on this. Duolingo requires you to notify our Compliance Officer if you learn of any Material BP or other Business Partner that raises Red Flags or otherwise engages in corrupt or other improper practices. Also, all payments to Material BP's and other Business Partners must be accurately reported in our books and records in accordance with the accounting requirements discussed above.

Gifts, Meals and other Hospitalityes

The FCPA and other ABAC laws prohibit the provision or acceptance of money or things of value for corrupt or improper purposes. A violation of this prohibition is likely in instances where personal benefits are given or accepted in the course of a negotiation or tender bid. However, reasonably priced gifts, meals, entertainment, travel, and other benefits provided for non-corrupt business promotion or goodwill purposes may be permissible under the FCPA and other ABAC laws in certain cases subject to the internal policies of the recipient's employer and the general or specific approval of our Compliance Officer.

Typically, a plastic pen, a t-shirt, a coffee mug, a paper weight, or a hat/cap of moderate value and embossed with Duolingo's logo will not violate the FCPA. However, a fur coat, a car, or a vacation will raise FCPA and other ABAC concerns, especially if such benefits are provided to a government official or other person who is responsible for making decisions in relation to Duolingo's business.

In addition to complying with the FCPA and other U.S. ABAC laws, you must also ensure that the provision of a gift or other benefit (irrespective of value) does not violate local laws or policies that

apply in the country where the recipient of the benefit is located. Some countries impose express limits on the value of gifts/benefits that a recipient can accept; other countries ban such gifts/benefits altogether even if they have a nominal value and are given with no corrupt or improper intention.

You must obtain the general or specific approval of the Compliance Officer *prior to providing gifts, meals, travel benefits, and other hospitalities to employees, officials, or agents of any government, political party, public university, state-owned entity or research facility, public international organization, or other party whether in the public or private sector.* The Compliance Officer will help you determine whether the provision of such benefits is permissible under the FCPA and other applicable laws. If the expense is approved, its value and business purpose must be recorded accurately in Duolingo's books. Cash gifts are strictly prohibited. Also, Duolingo prohibits you from providing gift cards, gift certificates, cryptocurrencies, or anything else that can easily be converted into cash.

You must also notify our Compliance Officer if you learn that our Business Partners provide gifts or other benefits to government officials or other parties with respect to our business. The Compliance Officer will determine to what extent Duolingo will need to oversee such practices by Business Partners.

JV's, M&A, and other Concerns

Corruption concerns can arise in a number of other cases including, but not limited to (i) joint ventures or teaming arrangements with public or private-sector partners; (ii) mergers and acquisitions, especially if the target business has significant government interactions or an international profile; or (iii) the provision of political or charitable contributions. **Please confer with our Compliance Officer before engaging in these types of activities to ensure that appropriate ABAC due diligence and other compliance measures are observed.**

Non-U.S. Persons

The U.S. government has stated that it will enforce the FCPA against non-U.S. individuals and entities in certain cases. There have been instances where non-U.S. individuals have been extradited to the United States to face charges under the FCPA and other U.S. laws. In addition, non-U.S. individuals are subject to ABAC laws in their own countries. Our ABAC Policy applies to *all* world-wide directors, officers, employees, and independent contractors of Duolingo irrespective of whether such individuals are U.S. or non-U.S. nationals or residents.

IV. OTHER ABAC LAWS

In addition to the United States, almost all other countries, including the United Kingdom, Australia, Canada, China, Germany, Mexico, and the other countries where we maintain business have

promulgated their own ABAC legislation. Most of those countries prohibit making improper payments to government and private-sector recipients within their borders. However, several countries have also adopted legislation similar to the FCPA that prohibit improper payments outside those countries. The existence of all of these laws means that there is potential for a company or an individual to face liability in several countries for the same single act of corruption. One of the leading anti-corruption laws other than the FCPA is the UK Bribery Act. **Appendix B** contains an overview of that law and its potential significance to Duolingo.

V. VIOLATIONS AND CONSEQUENCES

A violation of our Compliance Materials will result in appropriate disciplinary action, including demotion, reassignment, specialized training, probation, suspension, compensation clawbacks, and/or even termination, subject to applicable law. Duolingo has a policy of holding managers and supervisors responsible for turning a blind eye or failing to prevent wrong doing by others, *even if such persons do not directly participate in a violation.*

Both Duolingo and you may also be subject to substantial fines and penalties for violating the FCPA and other ABAC laws. In serious cases, one may face imprisonment for up to five years for each FCPA anti-bribery violation and up to 20 years for each FCPA accounting violation. In addition, Duolingo may face suspension or debarment from government contracts, the loss of U.S. export privileges, and certain other consequences. These results can be devastating to our business. ABAC enforcement is a high priority in the United States. In addition, a number of other countries have strengthened their laws on this matter. This means that we can face liability across multiple jurisdictions for the same corrupt act.

VI. ADDITIONAL MATTERS

Training

All designated personnel must undergo ABAC training provided by Duolingo. The nature, content, and frequency of that training will be determined by the Compliance Officer based on your risk profile. We encourage our Business Partners, especially Material BP's, to provide training to their personnel as well. In certain cases, the Compliance Officer will determine whether Duolingo will provide ABAC and other training to Material BP's.

Status

Our Compliance Materials do not form part of any employment contract with you and may be amended at any time. Our Compliance Materials should be read in conjunction with Duolingo's other policies and procedures.

Compliance Certifications

Duolingo requires all DET employees and representatives to certify their compliance with our ABAC Policy and other Compliance Materials. Our Compliance Officer may also determine whether other Duos must complete such certifications, especially those responsible for matters in high-risk countries such as China, India, and Mexico. The Compliance Officer will ensure that all compliance certifications are retained in Duolingo's records for at least five (5) years. A form compliance certification appears in **Appendix C**.

Questions and Reporting

Please contact our Compliance Officer if you have any questions regarding ABAC laws or our Compliance Materials. You have an affirmative obligation to report all violations of our ABAC Policy and other Compliance Materials. We accept anonymous complaints. However, we encourage you to consider revealing your identity so that we can properly follow up and investigate alleged violations. Duolingo will ensure that appropriate confidentiality measures are taken. In addition, Duolingo prohibits any retaliation against persons who report concerns in good faith. All questions and reports can be submitted as follows:

Reporting Website: <https://duolingo.allvoices.co/>

Hotline Telephone: US and International Duos: 888-241-8817

You can find more details at our confluence page at <https://duolingo.atlassian.net/wiki/spaces/PEOP/pages/1879080975/AllVoices>

You must also notify the Compliance Officer of any corrupt, improper, illegal, or other unusual requests for payments or other benefits made by vendors, Business Partners, government officials, or even other Duos. Duolingo is committed to ensuring that our ABAC Policy and other Compliance Materials are followed in practice. By reporting concerns, you will help enable Duolingo to achieve this goal.

Investigations and Cooperation

The Compliance Officer is responsible for investigating any allegations of violations of our Compliance Materials. We expect Duos to report all violations of Compliance Materials to our Compliance Officer in good faith. Once that occurs, the Compliance Officer in coordination with our General Counsel will investigate those matters (or engage outside counsel to perform an investigation) and determine whether any disclosures are necessary. In certain cases, it may be possible for a company such as Duolingo to become the target of government investigations. We expect all Duos to provide their full cooperation with any internal or government investigations. Among other matters, Duos must preserve

and make available Duolingo-related information pursuant to document preservation notices issued by our General Counsel or an authorized designee of our General Counsel. This requirement applies to data contained in e-mails, text messages, and personal devices subject to applicable law. Our General Counsel will oversee such data preservation and retrieval efforts. Please note that we do not allow the use of ephemeral messaging (*i.e.*, messaging app features that automatically erase messages) with respect to our business.

Responsibility and Audits

Our Compliance Officer has primary responsibility for administering and enforcing our ABAC Policy and other Compliance Materials. As mentioned above, our Compliance Officer is also responsible for investigating any violations. However, everyone at Duolingo must ensure that our Compliance Materials are implemented in practice. Duolingo will consider your compliance with our policies, procedures, and internal controls as part of your periodic performance evaluations. Duolingo reserves the right to (i) reward Duos who go above and beyond to ensure such compliance; or (ii) penalize Duos who fail to adhere to our compliance standards.

Our Compliance Officer will manage the audit of the effectiveness of Compliance Materials and whether they sufficiently address our risk profile. If necessary, our Compliance Officer will implement improvements to our internal controls to address any weaknesses or changes to our risk exposure. You are expected to cooperate with our Compliance Officer in the course of such audits.

APPENDIX A

FCPA ACCOUNTING REQUIREMENTS

Set forth below are examples of potential FCPA accounting violations. Please note that this is an illustrative and not an exhaustive list:

- The company fails to record a transaction in its books in a manner that permits the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) or other acceptable criteria.
- Records state that a payment was made to person A, when in reality it was made to person B.
- Records accurately describe the recipient and the purpose of the payment, but misrepresent the amounts involved.
- Bribes or kickbacks are hidden or disguised in company financial records as “consulting fees,” “commissions,” “service fees,” or other misleading terms.
- Any entry is falsified in company financial records even if it has no connection to a bribe.
- Employees incur expenses without the appropriate authorization.
- Employees submit fake expense receipts for reimbursement.
- Employees receive kickbacks from vendors.
- Employees maintain a slush fund or other off-the-books account.
- Employees misuse petty cash funds to make improper payments to third parties or to cover non-business, personal expenses.
- The company fails to perform effective due diligence on its agents, representatives, contractors, joint venture partners, or target companies in merger/acquisition transactions.
- The company enters into business relationships with (i) non-existent agents, contractors, or other partners or (ii) existing parties that do not provide any real services or products.
- The company fails to monitor its on-going relationships with vendors and other business partners to ensure that they do not engage in corrupt or other improper activities.
- Employees engage in self-dealing, embezzlement or other similar schemes involving company resources.
- The company fails to impose effective internal controls on subsidiaries or joint ventures in which the company has more than 50% of the voting interests.
- The company fails to make a *good faith* effort to cause a joint venture, in which the company has 50% or less of the voting interests, to adopt effective internal controls.
- Employees have unsupervised access to unusually high amounts of cash from company sources.
- The company fails to conduct effective periodic audits.
- Company employees provide false, misleading, or incomplete information to company auditors or otherwise prevent effective audits from occurring.
- Employees otherwise circumvent the company’s internal controls.

APPENDIX B

THE UK BRIBERY ACT 2010

Among various matters, the UK Bribery Act 2010 (the “***Bribery Act***”) prohibits individuals and entities from offering, promising, or giving (directly or indirectly through a third party) a financial or other advantage to a recipient with (i) the intention that the advantage induce the recipient to perform improperly a relevant function or activity or to reward a person for the improper performance of such function or activity, or (ii) the knowledge or belief that the acceptance of the advantage would itself constitute an improper performance of a relevant function or activity. A violation of the Bribery Act will occur irrespective of whether the recipient of an improper payment or advantage is a government official or an employee of a private-sector entity.

The Bribery Act contains four principal offenses as follows: (i) offering, promising, or giving of a bribe to another person (Section 1); (ii) requesting, agreeing to receive, or accepting a bribe (Section 2); (iii) bribery of a foreign (non-UK) public official (Section 6); and (iv) failure by certain commercial organizations to prevent Section 1 or 6 bribery offenses by their associated persons (including employees, contractors, business partners, or anyone else performing services for or on behalf of a company) of any nationality anywhere in the world (Section 7). The Bribery Act provides a statutory defense to a Section 7 violation for companies that can demonstrate that they had in place adequate systems and controls designed to prevent offenses under Bribery Act. Our ABAC Policy, other Compliance Materials, and internal controls are part of Duolingo’s overall effort to establish such systems.

Courts in the United Kingdom exercise broad jurisdiction over UK as well as non-UK persons who commit Bribery Act offenses. Duolingo engages in business in the UK. In addition, there could be circumstances where Duolingo’s non-UK entities and employees could be subject to Bribery Act jurisdiction.

Under the Bribery Act, individuals guilty of bribery may be subject to imprisonment for up to 10 years and/or subject to a fine of an unlimited amount. Commercial organizations guilty of bribery or failure to prevent bribery may also be subject to a fine of an unlimited amount as well as debarment from government contracts. In addition, Bribery Act offenses could result in violations of other laws such as the UK Proceeds of Crime Act 2002, which contains the UK’s principal money laundering offenses.



APPENDIX C

COMPLIANCE CERTIFICATION

I hereby certify that I have read, am in compliance with, and shall continue to comply with Anti-Bribery/Anti-Corruption Policy and related policies and procedures (collectively, the “**Compliance Materials**”) of Duolingo and its subsidiaries (collectively, the “**Company**”).

Neither I nor, to my knowledge, any of my direct or indirect reports nor any of the Company’s government relations firms, lobbyists, suppliers, consultants, joint venture partners, brokers, collaborators, vendors, and other business partners (collectively, “**Business Partners**”) or other third parties with which I or my subordinates work has (i) offered, provided, solicited, or accepted a bribe, kickback, or other corrupt, improper, or illegal payment/benefit; (ii) violated the terms or principles of the Compliance Materials; or (iii) otherwise taken any actions that would result in a violation by me or the Company of the U.S. Foreign Corrupt Practices Act of 1977 (as amended) or any other applicable anti-corruption, anti-bribery or other law or regulation applicable to the Company or its business.

I will notify the Company’s Compliance Officer immediately if, at any time, I become aware of any past, current or future act or omission by me or any Company director, officer, manager, employee, independent contractor, agent or Business Partner resulting in an actual or potential conflict with the terms of this Certification.

I understand that the Compliance Materials do not create an express or implied contract and that nothing in the Compliance Materials changes the at-will nature of my employment. I agree and understand that from time to time it may be necessary to change the policies, practices and benefits described in the Compliance Materials. Accordingly, the Company reserves the right, at any time, with or without notice, to modify, supplement, rescind or revise any provisions of the Compliance Materials as it deems necessary and appropriate in its sole discretion.

By affixing my signature below, I declare that the foregoing certifications, representations, and warranties are and will remain true, correct, and complete.

Name:

Title:

Date: