

*On March 31, 2021, the Roku, Inc. Board of Directors (the “Board”) approved revisions to the Code of Conduct and Business Ethics. The Code was amended to clarify that the Code applies to Roku, Inc. and its subsidiaries, to clarify the applicability of the Code to contingent workers, to include a section on Diversity and Inclusion and a section on Equal Employment Opportunity and Prohibition and Prevention of Discrimination, Harassment and Retaliation, and to make other non-substantive changes. On June 28, 2021, the Board approved additional revisions regarding the protection of Roku’s intangible assets and other non-substantive changes.*



## **ROKU, INC.**

### **CODE OF CONDUCT AND BUSINESS ETHICS**

**APPROVED BY THE BOARD OF DIRECTORS**

**SEPTEMBER 12, 2017**

**AS AMENDED JUNE 28, 2021**

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#### **Introduction**

Integrity is fundamental to Roku, Inc. and its subsidiaries (“**Roku**”). We are committed to maintaining the highest standards of business conduct and ethics. This Code of Conduct and Business Ethics (the “**Code**”) reflects the business practices and principles of behavior that support this commitment. The Code applies to all personnel employed by or engaged to provide services to Roku, including Roku’s employees, officers and directors, as well as contingent workers (for ease of reference, we use the term “**Roku team members**” to refer to these individuals throughout this Code). We expect all Roku team members to read and understand the Code and its application to the performance of their business responsibilities. Roku team members are also expected to comply with the other Roku policy documents referenced in the Code, which contain further guidance on certain topics.

The Code will help guide us and help define how Roku team members should conduct themselves as representatives of Roku. The Code addresses conduct that is particularly important to proper dealings with the people and entities with whom we interact, but reflects only a part of our commitment. The Code cannot and is not intended to cover every applicable law or provide answers to all questions that may arise. From time to time we may adopt additional policies and procedures with which Roku team members are expected to comply, if applicable to them. However, it is the responsibility of each individual to apply common sense, together with his or her own highest personal ethical standards, in making business decisions where there is no stated guideline in the Code. Nothing in the Code alters the at-will employment policy of Roku, if applicable.

We all must follow the law, act with integrity and honesty in all matters, and be accountable for our actions. We have high ethical standards for ourselves and our vendors. Lying, either overtly or by omission, is not something Roku team members do.

#### **What is Expected of Everyone at Roku?**

- Comply with the Code and the law wherever you are.
- Understand the Code.
- Use good judgment and avoid even the appearance of improper behavior.
- When in doubt, seek advice from your supervisor, or the Human Resources, Finance or Legal Departments.
- In all cases, disclosure and transparency are best practices.

#### **Ask yourself:**

- **Are my actions consistent with Roku culture and the Code?**
- **Are my actions legal?**
- **Are my actions ethical?**
- **Would I want to read about my actions in the news?**
- **Will my conduct reflect well on me and Roku?**

**If the answer is no, then don’t do it!**

### What is Expected of SVPs, VPs, Directors, Managers and Other Supervisors?

Employees who are Senior Vice Presidents (“**SVPs**”), Vice Presidents (“**VPs**”), Directors, Managers and other supervisors are expected to develop in other employees a sense of commitment to the spirit, as well as the letter, of the Code. Supervisors are expected to ensure that all agents and contractors conform to Code standards when working for or on behalf of Roku. If you are an SVP, VP, Director, Manager or other supervisor, you are expected to:

- **Model appropriate conduct at all times.**
- **Ensure that the people you supervise understand their responsibilities under the Code and other Roku policies.**
- **Never encourage people you supervise, directly or indirectly, to achieve business results by doing anything that violates the law or the Code.**
- **Create an atmosphere where Roku team members feel comfortable raising concerns without fear of retaliation.**
- **Respond to any questions or concerns regarding matters covered by the Code immediately.**
- **Answer any questions you can, but raise any issue that may require investigation to our SVP of Human Resources or General Counsel immediately.**

### Who must follow the Code?

We expect all Roku team members to follow this Code. Action by members of your immediate family, significant others or other persons who live in your household (referred to in the Code collectively as “**family members**”) also may potentially result in ethical issues to the extent that they involve business of Roku. For example, acceptance of inappropriate gifts by a family member from one of our suppliers could create a conflict of interest and result in a Code violation attributable to you. Consequently, in complying with the Code, you should consider not only your own conduct, but also that of your family members, significant others and other persons who live in your household.

Any employee who violates the standards in the Code may be subject to disciplinary action, which, depending on the nature of the violation and the history of the employee, may range from a warning or reprimand up to and including termination of employment and, in appropriate cases, civil legal action or referral for regulatory or criminal prosecution.

Roku has operations and interests in many countries around the world. Roku team members are expected to comply with the Code and all local applicable laws, rules and regulations. If the Code conflicts with applicable local law, the local law will prevail.

### Diversity and Inclusion

We believe inclusion embraces fair participation in Roku’s success by our diverse talent, listening to feedback, and leveraging our diversity so Roku team members feel a sense of belonging and are more engaged. We believe inclusive environments, where Roku team members are treated fairly, respectfully, and feel they belong, leads to increased levels of engagement, innovation, and productivity. We strive for an inclusive environment that supports our high-performance culture and our culture of open debate and discussion. We believe in finding and hiring the best and most qualified talent, sourcing and recruiting from a diversity of backgrounds and locations and holding true to our commitment to fairness throughout the hiring process.

We define diversity as the spectrum of ways people are different. These include race, ethnicity, nationality and national origin, sex, gender and gender expression, sexual orientation, religion, parental and caregiving status, age, veteran status, political affiliation and beliefs, neurodiversity, ability, class/caste, and geography. We expect all Roku team members to create an inclusive culture by demonstrating fairness, empathy, understanding, humility, and a respect for the diversity of Roku team members in their interactions with each other.

### Conflicts of Interest

We respect the rights of Roku team members to manage their personal affairs and investments and do not wish to impinge on their personal lives. At the same time, Roku team members should avoid conflicts of interest that occur when their personal interests may interfere in any way with the performance of their duties or the best interests of Roku, including when an individual, or his or her family member, receives improper personal benefits as a result of his or her position with Roku. A conflicting personal interest could result from an expectation of personal gain now or in the future or from a need to satisfy a prior or concurrent personal obligation. We expect Roku team members to be free from influences that conflict with the best interests of Roku or might deprive Roku of their undivided loyalty in business dealings. Even the appearance of a conflict of interest where none actually exists can be damaging and should be avoided. Whether or not a conflict of interest exists or will exist can be unclear.

If you have any questions about a potential conflict or if you become aware of an actual or potential conflict, you should discuss the matter with your supervisor or our General Counsel. Supervisors may not approve conflict of interest matters if they are unsure as to whether a problematic conflict of interest exists without first seeking the approval of our General Counsel. If your supervisor is involved in the potential or actual conflict, you should discuss the matter directly with our General Counsel.

Although no list can include every possible situation in which a conflict of interest could arise, the following are examples of situations that may, depending on the facts and circumstances, involve problematic conflicts of interest:

- **Employment by (including consulting for) or service on the board of a competitor, customer or supplier or other service provider.** Employment by or service on the board of a customer or supplier or other service provider is generally discouraged and you must seek approval from your supervisor and department SVP or VP in advance if you plan to take such a position.
- **Owning, directly or indirectly, a significant financial interest in any entity that does business, seeks to do business or competes with Roku.** If you would like to acquire a financial interest of that kind, you must seek approval in advance from our General Counsel.
- **Soliciting or accepting gifts, favors, loans or preferential treatment from any person or entity that does business or seeks to do business with us.** See the heading “Business Gifts, Meals, Travel and Entertainment” below for further discussion of the issues involved in this type of conflict.
- **Soliciting contributions to any charity or for any political candidate from any person or entity that does business or seeks to do business with Roku.**
- **Taking personal advantage of corporate opportunities.** See the heading “Corporate Opportunities” below for further discussion of the issues involved in this type of conflict.
- **Conducting our business transactions with your family member or a business in which you have a significant financial interest.**

Roku abides by the securities laws that govern conflicts of interest related to our executive officers and directors. As a result, the actions or relationships that meet the requirement for disclosure in our periodic

filings with the U.S. Securities and Exchange Commission (the “**SEC**”) pursuant to Item 404 of Regulation S-K, referred to as related person transactions, must be approved or ratified, as applicable, by the Audit Committee, the Board of Directors (the “**Board**”), or another committee of the Board, as required by applicable laws and regulations and consistent with Roku’s policies. In the event such a transaction is approved or ratified, it shall not be deemed a waiver of this Code.

### **Business Gifts, Meals, Travel and Entertainment**

Business gifts, meals and entertainment are meant to create goodwill and sound working relationships and not to gain improper advantage with vendors, suppliers, customers or other business partners (“**Business Partners**”) or facilitate approvals from government officials. Do not offer, provide or accept gifts, meals or entertainment, or any other favor, to or from Business Partners if so doing might compromise, or appear to compromise, your ability to make objective business decisions in the best interest of Roku. Meals and entertainment should not be extravagant in nature, and must be for the express purpose of furthering a business relationship. Whether we are providing or receiving a business meal or entertainment, a representative from each company must be present. In general, gifts, travel or entertainment that might reasonably have a value in excess of \$200 per year to or from any one Business Partner may be seen as improper, and should be considered carefully for actual or perceived conflicts of interest. Prior to accepting any such gifts, travel or entertainment in excess of \$200 per year, you must disclose it by sending an email fully describing the situation to your supervisor, your department SVP or VP, our Chief Financial Officer, and our General Counsel. Roku may from time to time adopt and make available additional guidelines to consider when evaluating whether the acceptance of gifts, travel or entertainment from a Business Partner would be seen as improper.

Under some statutes, such as the U.S. Foreign Corrupt Practices Act, giving anything of value, even *de minimis* dollar amounts, to a government official to obtain or retain business or favorable treatment is a criminal act subject to prosecution and conviction. Roku team members and third parties must first obtain pre-approval from our General Counsel prior to providing anything of value to a government official, foreign or domestic.

Please consult [Roku’s Anti-Corruption Policy](#) for additional guidance. If any supervisor is uncertain as to whether a gift, meal, travel or entertainment offer is inappropriate, or would give the impression of impropriety, please discuss with our General Counsel.

### **Corporate Opportunities**

You may not take personal advantage of opportunities for Roku that are presented to you or discovered by you as a result of your position with us or through your use of corporate property or information, unless approved by your supervisor or our General Counsel. Even opportunities that are acquired privately by you may be questionable if they are related to Roku’s existing or proposed lines of business. Significant participation in an investment or outside business opportunity that is directly related to Roku’s lines of business must be pre-approved by our General Counsel. You may not use your position with Roku or corporate property or information for improper personal gain, nor should you compete with Roku in any way.

### **Business and Financial Records**

The integrity of Roku’s records depends upon the validity, accuracy and completeness of the information supporting the entries to our books of account. Therefore, Roku’s corporate and business records should be completed accurately and honestly. The making of false or misleading entries, whether they relate to financial or operational results, is strictly prohibited. Our records serve as a basis for managing our business and are important in meeting our obligations to customers, suppliers, creditors, employees and others with

whom we do business. Our accounting records are also relied upon to produce reports for our management, stockholders and creditors, as well as for governmental agencies. In particular, we rely upon our accounting and other business and corporate records in preparing the periodic and current reports that we file with the SEC. Securities laws require that these reports provide full, fair, accurate, timely and understandable disclosure and fairly present our financial condition and results of operations. As a result, it is important that our books, records and accounts accurately and fairly reflect, in reasonable detail, our assets, liabilities, revenues, costs and expenses, as well as all transactions and changes in assets and liabilities.

We require that:

- no entry be made in our books and records that intentionally hides or disguises the nature of any transaction or of any of our liabilities or misclassifies any transactions as to accounts or accounting periods;
- transactions be supported by appropriate documentation;
- all Roku team members comply with our system of internal controls;
- no cash or other assets be maintained for any purpose in any unrecorded or “off-the-books” fund;
- no Roku team members may take or authorize any action that would intentionally cause our financial records or financial disclosure to fail to comply with generally accepted accounting principles, or applicable laws, rules and regulations; and
- all Roku team members must cooperate fully with our Accounting, Finance and Legal Departments, as well as our independent accountants and counsel, respond to their questions with candor, and provide them with complete and accurate information to help ensure that our books and records are accurate and complete.
- Roku team members who collect, provide or analyze information for or otherwise contribute in any way in preparing or verifying these reports should strive to ensure that our financial disclosure is accurate and transparent and that our reports contain all of the information about Roku that would be important to enable stockholders and potential investors to assess the soundness and risks of our business and finances and the quality and integrity of our accounting and disclosures.

In addition:

- no Roku team members may take or authorize any action that would intentionally cause our financial records or financial disclosure to fail to comply with generally accepted accounting principles, the rules and regulations of the SEC or other applicable laws, rules and regulations;
- all Roku team members must cooperate fully with our Finance Department, as well as our independent public accountants and counsel, respond to their questions with candor and provide them with complete and accurate information to help ensure that our books and records, as well as our reports filed with the SEC (and any other regulatory or governmental entities), are accurate and complete;
- no Roku team members or person acting under their direction, may coerce, manipulate, mislead or fraudulently influence our Finance Department, our independent public accountants or counsel, if the individual knows or should know that the action, if successful, could result in rendering Roku’s financial statements materially misleading; and
- no Roku team members should knowingly make (or cause or encourage any other person to make) any false or misleading statement in any of our reports filed with the SEC (and any other regulatory or governmental entities) or knowingly omit (or cause or encourage any other person to omit) any information necessary to make the disclosure in any of our reports accurate in all material respects.

If you are asked by an auditor or a government official to take part in an investigation of Roku or other Roku team members, you must fully and honestly cooperate with these requests. However, if you receive a request to take part in a government investigation or a request for information or documentation from a government official, you should immediately contact our General Counsel.

**Any Roku team members who become aware of any departure from these standards have a responsibility to report such knowledge promptly to a supervisor, our General Counsel, the Audit Committee or one of the other compliance resources described under the heading “Reporting Violations” below.**

### **Accurate Financial and Accounting Disclosures**

Our principal executive officer, principal financial officer and people who perform similar functions are our “senior financial officers” and are responsible for ensuring that disclosures in our periodic reports and other public communications are full, fair, accurate, timely and understandable.

### **Media/Public Communications**

It is our policy to disclose material information concerning Roku to the public only through dedicated spokespeople to avoid inappropriate publicity and to ensure that all those with an interest in Roku will have equal access to information. All inquiries or calls from the media, press, investors, and industry and financial analysts should be referred to the Corporate Communications team. Unless a specific exception has been made by the Chief Executive Officer, designated spokespeople are the only Roku team members who may communicate with the media, press (including bloggers and social media influencers), investors, and industry and financial analysts on behalf of Roku. Roku team members may not provide any information to the media, press, investors, or industry or financial analysts about us off the record, for background, confidentially or secretly. Please consult [Roku’s Corporate Disclosure Policy](#) and [Roku’s Social Media Policy](#) for additional guidance.

### **Confidentiality**

In carrying out Roku’s business, Roku team members often learn confidential or proprietary information about Roku, its customers, suppliers, or partners. Roku team members must maintain the confidentiality of all information so entrusted to them, except when disclosure is authorized or legally mandated. Unauthorized disclosure of any confidential or proprietary information is prohibited.

In addition, because we interact with other companies and organizations, there may be times when you learn confidential information about other companies before that information has been made available to the public. You must treat this information in the same manner as you are required to treat our confidential and proprietary information. There may even be times when you must treat as confidential the fact that we have an interest in, or are involved with, another company.

You are expected to keep confidential and proprietary information confidential unless and until that information is released to the public through approved channels (usually through a press release, an SEC filing or a formal communication from a member of senior management, as further described above).

Your obligation to treat certain information as confidential does not end when you leave Roku. You may not disclose any confidential or proprietary information to a new employer or to others after ceasing to be a Roku team member.

### **Protection and Proper Use of Company Assets**

All Roku team members are expected to protect our assets, including physical property, data, financial information, technical documents or intellectual property, and ensure their efficient use. Theft, carelessness



and waste of Roku assets have a direct impact on our profitability. Certain of our physical assets, such as product components, office and laboratory supplies and computer, manufacturing and laboratory equipment, are expected to be used only for legitimate business purposes, although incidental personal use may be permitted. You may not use any Roku data, including employee or user data, for personal use.

All Roku team members are responsible for protecting Roku's intellectual property rights, which include copyrights, patents, trademarks and trade secrets, by complying with all policies Roku establishes for their protection. Maintaining the confidentiality of Roku's trade secrets and proprietary information is an important element of such protection. In addition, you may not use our corporate name, any brand name or trademark owned or associated with Roku or any letterhead stationery for any personal purpose.

Because information security and data protection are core to our business, all Roku team members must comply with **Roku's Information Security Policy**, which describes the general principles designed to protect Roku's physical and electronic assets, including our information and data. In addition, **Roku's Security Incident Reporting and Response Policy** governs the actions required by Roku team members with respect to reporting and responding to security incidents to ensure effective and consistent reporting and handling of such events. To the extent permitted by applicable law and the relevant **Roku Employee Privacy Notice**, all data residing on or transmitted through our computing and communications facilities, including email and word processing documents, is the property of Roku and subject to inspection, retention and review by Roku, with or without an employee's or third party's knowledge, consent or approval, in accordance with applicable law. Any misuse or suspected misuse of our assets must be immediately reported to your supervisor or our General Counsel.

### **Fair Dealing**

We strive to outperform our competition fairly and honestly. We do not seek competitive advantages through illegal or unethical business practices. All Roku team members should endeavor to deal fairly with Roku's customers, service providers, suppliers, competitors and employees. Accordingly, no Roku team members should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information or by making any untrue statement of a material fact or omitting to state a material fact necessary to prevent any statement made from being misleading. You also must never create or submit false, inaccurate, or misleading invoices, receipts, or other financial or business-related documents to Roku.

All Roku team members, including those involved in procurement, have a responsibility to adhere to principles of fair competition in the purchase of products and services by selecting suppliers based exclusively on normal commercial considerations, such as quality, cost, availability, service and reputation, and not on the receipt of special favors.

### **Compliance with Laws**

Acting ethically and obeying the law, both in letter and in spirit, are fundamental principles of the Code. Our success depends upon Roku team members operating within ethical and legal guidelines and cooperating with local, national and international authorities.

We expect Roku team members to understand the legal and regulatory requirements applicable to their business units and areas of responsibility. While we do not expect you to memorize every detail of these laws, rules and regulations, we want you to be able to determine when to seek advice from others. If you do have a question in the area of legal compliance, it is important that you seek answers from your supervisor or our Legal Department.

Disregard of the law will not be tolerated. Violation of domestic or foreign laws, rules and regulations may subject an individual, as well as Roku, to civil and/or criminal penalties. You should be aware that conduct

and records, including emails and other forms of electronic communication, are subject to internal and external audits and to discovery by third parties in the event of a government investigation or civil litigation. It is in everyone's best interests to know and comply with our legal obligations.

#### *Insider Trading Laws*

Roku team members who have access to confidential (or "*inside*") information about Roku or about companies with which we do business are not permitted to use or share that information for stock trading purposes or for any other purpose except to conduct our business. All nonpublic information about Roku or about companies with which we do business is considered confidential information. To use material nonpublic information in connection with buying or selling securities, including "tipping" others who might make an investment decision on the basis of this information, is not only unethical, it is illegal. Roku team members must exercise the utmost care when handling material inside information. Please consult **Roku's Insider Trading Policy** for additional guidance.

#### *International Business Laws*

Roku team members are expected to comply with the applicable laws in all countries to which they travel, in which they operate and where we otherwise do business, including laws prohibiting bribery, corruption or the conduct of business with specified individuals, companies or countries. The fact that, in some countries, certain laws are not enforced or that violation of those laws is not subject to public criticism will not be accepted as an excuse for noncompliance. In addition, we expect Roku team members to comply with U.S. laws, rules and regulations governing the conduct of business by its citizens and corporations outside the United States.

These U.S. laws, rules and regulations, which extend to all our activities outside the United States, include:

- The Foreign Corrupt Practices Act, which prohibits directly or indirectly giving anything of value to a government official to obtain or retain business or favorable treatment, such as to obtain or retain business, direct business to any person, or secure any improper advantage, and requires the maintenance of accurate books of account, with all company transactions being properly recorded; and
- U.S. Export Controls, which restrict exports of goods, software and technology from the United States to many countries and re-export of these items from one foreign destination to another and prohibits transfers of U.S.-origin items to denied persons and entities.

In addition, the Office of Foreign Assets Control of the U.S. Department of Treasury imposes trade sanctions and embargo programs against certain designated countries, entities and individuals, with whom transactions and dealings are generally prohibited.

The UK Bribery Act 2010 prohibits you and Roku from offering, promising, or giving a financial or other advantage directly or indirectly to any recipient (regardless of whether they are in the private or public sector) (i) with the intention that the advantage induce the recipient to perform improperly a relevant function or activity; (ii) as reward for the improper performance of a function or activity; or (iii) with the knowledge or belief that the acceptance of the advantage would itself constitute the improper performance of a relevant function or activity.

All Roku team members must comply with **Roku's Anti-Corruption Policy** and applicable export control, sanctions, and other international trade laws, which are described further below. If you have a question as to whether an activity is restricted or prohibited, seek assistance from our General Counsel before taking any action.



### *Antitrust and Fair Competition Laws*

Antitrust and fair competition laws are designed to protect the competitive process. These laws are based on the premise that the public interest is best served by vigorous competition and will suffer from illegal agreements or collusion among competitors. Antitrust laws generally prohibit:

- agreements, formal or informal, with competitors that harm competition or customers, including price fixing and allocations of customers, territories or contracts;
- agreements, formal or informal, that establish or fix the price at which a customer may resell a product; and
- the acquisition or maintenance of a monopoly or attempted monopoly through anti-competitive conduct.

Competitive information must be gathered with care. Certain kinds of information, such as pricing, production and inventory, should not be exchanged with competitors, regardless of how innocent or casual the exchange may be and regardless of the setting, whether business or social. We must conduct all interactions with competitors, including social activities, as if they were completely in the public view, because they may later be subject to examination and unfavorable interpretation. Indeed, discussions of certain topics (such as prices) with competitors may be illegal. Any activity in violation of these laws is prohibited. If there is any doubt about the legality of a situation, please contact our General Counsel.

Antitrust and fair competition laws impose severe penalties for you and Roku, for certain types of violations, including criminal penalties and potential fines and damages of millions of dollars, which may be tripled under certain circumstances. Understanding the requirements of antitrust and fair competition laws of the various jurisdictions where we do business can be difficult, and you are urged to seek assistance from your supervisor or our General Counsel whenever you have a question relating to these laws.

### *Environmental Laws*

Roku team members must comply with all applicable environmental laws and regulations. U.S. federal law imposes criminal liability on any person or company that contaminates the environment with any hazardous substance that could cause injury to the community or environment. Violation of U.S. and international environmental laws can involve monetary fines and imprisonment.

### *Privacy Laws*

Roku team members must comply with all applicable U.S. and international privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared.

### **Equal Employment Opportunity and Prohibition and Prevention of Discrimination, Harassment and Retaliation**

Roku is committed to providing a professional workplace free of harassment, discrimination, and retaliation. We promote equal opportunities for all Roku team members and applicants, and prohibit discrimination in our employment decisions and practices, including, recruitment, hiring, job assignment, training, compensation, discipline, promotion, transfer, termination, and access to benefits and training, demotion, and termination. Please see [Roku's Policy Prohibiting Discriminatory Conduct, Harassment and Retaliation](#) for further information.

Roku also provides reasonable accommodations to qualified individuals and reasonable accommodations for the religious observances and practices of Roku team members.

We do not tolerate harassment, including sexual harassment and other forms of unlawful harassment based on any of protected characteristics. The prohibition of harassment applies to Roku team members, as well as job applicants, vendors, volunteers, customers, contractors and other persons. Engaging in conduct that creates a disrespectful, intimidating, hostile, degrading, humiliating or offensive work environment may constitute a violation of this Code and **Roku's Policy Prohibiting Discriminatory Conduct, Harassment and Retaliation**.

Roku also prohibits retaliation against individuals for reporting prohibited conduct in good faith or participating in the investigation of any complaint.

### **Reporting Violations**

Your most immediate resource for any matter related to the Code is your supervisor. He or she may have the information you need or may be able to refer the question to another appropriate source. There may, however, be times when you prefer not to go to your supervisor. In these instances, you should feel free to discuss your concern with our SVP of Human Resources or General Counsel. You may also contact the Legal Department's compliance team at [compliance@roku.com](mailto:compliance@roku.com).

Alternatively, you may visit Roku's whistleblower hotline website, [www.intouchwebsite.com/Roku](http://www.intouchwebsite.com/Roku), or email [Roku@GetInTouch.com](mailto:Roku@GetInTouch.com) to report violations of this Code or other Roku policies. In addition, you may call the whistleblower hotline at (844) 755-ROKU in the United States and Canada or 0-808-234-8658 in the United Kingdom. Matters submitted to this hotline will be reported to our General Counsel and may also be reported to the Chair of our Audit Committee. Whether you identify yourself or remain anonymous, your telephonic or email contact with the hotline will be kept strictly confidential to the extent reasonably possible, subject to applicable law.

While it is Roku's desire to address matters internally, nothing in this Code should discourage you from reporting any illegal activity, including any violation of the securities laws, antitrust laws or any other national, state or local law, rule or regulation, to the appropriate regulatory authority. The Code should not be construed to prohibit you from testifying, participating or otherwise assisting in any national, state or local administrative, judicial or legislative proceeding or investigation.

Roku will not retaliate against any individual who reports such conduct in good faith. Roku will not retaliate against any individual participating in the investigation of any such complaint either. Finally, Roku will not permit any such retaliation by any manager, supervisor, director or executive officer, or by any company or person with whom we contract.

### **Clarifying Questions and Concerns**

If you encounter a situation or are considering a course of action and its appropriateness is unclear, discuss the matter promptly with your supervisor, our SVP of Human Resources, our General Counsel, or your department SVP or VP; even the appearance of impropriety can be very damaging and should be avoided. Disclosure and transparency is always the best practice. You may also contact the Legal Department's compliance team at [compliance@roku.com](mailto:compliance@roku.com).

If you are aware of a suspected or actual violation of the Code by others, you have a responsibility and obligation to report it.

Supervisors must promptly report any complaints or observations of Code violations to our General Counsel. If you believe your supervisor has not taken appropriate action, you should contact our General Counsel directly. Alternatively, you may contact Roku's whistleblower hotline, as described above in "Reporting

Violations.” Our General Counsel will investigate all reported possible Code violations promptly and with the highest degree of confidentiality that is possible under the specific circumstances.

With respect to any complaints or observations of violations that may involve accounting, internal accounting controls and auditing concerns, our General Counsel will promptly inform the Audit Committee, and the Audit Committee will be responsible for supervising and overseeing the inquiry and any investigation that is undertaken.

If any investigation indicates that a violation of the Code has occurred, we will take such action as we believe to be appropriate under the circumstances. If we determine that an employee is responsible for a Code violation, he or she will be subject to disciplinary action up to, and including, termination of employment and, in appropriate cases, civil action or referral for criminal prosecution. Appropriate action may also be taken to deter any future Code violations.

### **Waivers**

Any waiver of this Code for executive officers (including, where required by applicable laws, our principal executive officer, principal financial officer, principal accounting officer or controller (or persons performing similar functions)) or directors may be authorized only by our Board or, to the extent permitted by the rules of the Nasdaq Global Select Market, a committee of the Board and will be disclosed to stockholders as required by applicable laws, rules and regulations.

### **Dissemination and Amendment**

Roku reserves the right to amend, alter or terminate this Code at any time for any reason. The most current version of this Code can be found in Roku Central under “Company Policies” or on [ir.Roku.com](https://ir.Roku.com) under “Governance overview.”