On June 25, 2025, the Roku, Inc. Board of Directors approved revisions to the Code of Conduct and Business Ethics. The Code was reorganized and streamlined for clarity, and includes updated contact information and processes for reporting violations of the Code, conflicts of interest, and other concerns.

ROKU, INC.
CODE OF CONDUCT AND BUSINESS ETHICS

APPROVED BY THE BOARD OF DIRECTORS SEPTEMBER 12, 2017
AS AMENDED JUNE 25, 2025

Introduction

Integrity is fundamental to Roku, Inc. and its subsidiaries ("***Roku***," "***we***," "***us***," "***our***") and to all personnel employed by or engaged to provide services to or on behalf of Roku, including Roku's employees, officers, directors, and contingent workers ("***Roku team members,***" "***you***," "***your***"). This Code of Conduct and Business Ethics (the "***Code***") reflects our commitment to maintaining the highest standards of business conduct and ethics.

What Is the Purpose of the Code?

The Code describes how we should conduct ourselves as representatives of Roku. However, the Code does not cover every applicable law or provide answers to all questions that may arise. From time to time, Roku may adopt additional policies and procedures with which Roku team members are expected to comply. Roku also has international operations and interests. 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.

Who Must Follow the Code?

The Code applies to all Roku team members. Actions by members of your immediate family, significant others, or others who live in your household ("***family members***") involving business of Roku may also result in ethical issues under the Code. 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. Nothing in the Code alters your at-will employment, if applicable.

What is Expected of Everyone at Roku?

- Understand the Code.
- Comply with the Code, the other Roku policies referenced in the Code, and applicable law.
- Use good judgment, act with integrity and be honest, be accountable for your actions, and avoid even the appearance of improper behavior.
- Apply good judgment, together with your own highest personal ethical standards, in making business decisions where there is no stated guideline in the Code.
- In all cases, disclosure and transparency are expected.
- If you suspect a violation of this Code, other Roku policies, or the law, report it. See "Reporting Violations" below.
- When in doubt, seek advice from your supervisor, your People Business Partner, Employee Relations (employeerelations@roku.com), or Legal (compliance@roku.com).

What is Expected of People Managers at Roku?

- Model appropriate conduct at all times.
- Ensure that the people you supervise understand their responsibilities under the Code and other Roku policies.
- Ensure that contingent workers conform to the Code when working for or on behalf of Roku.
- Never encourage people you supervise, directly or indirectly, to achieve business results by doing anything that violates the Code or applicable law.
- 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 issues that may require investigation to your VP People Business Partner or Legal immediately.

Conflicts of Interest

A conflict of interest occurs when your personal activities, relationships, or financial interests interfere with Roku's best interests. Conflicts of interest can arise in many situations, including through personal relationships with family and friends, financial interests in companies that do business with Roku, or business opportunities that you may learn about through your position at Roku. We expect Roku team members to be free from influences that conflict with the best interests of Roku. Even the appearance of a conflict of interest where none actually exists can be damaging and should be avoided. For example, if you have a personal or financial relationship with a Roku vendor, it might appear that you are giving the vendor preferential treatment, even if that is not the case.

You must disclose any situation in which you are involved or plan to become involved which could result in an actual, potential, or apparent conflict of interest. To disclose a potential conflict of interest matter, or if you are uncertain whether a conflict of interest may exist, email Legal (compliance@roku.com) and abstain from making any decisions that might be affected by the conflict until the matter has been reviewed.

Examples of conflicts of interest may include:

- **Outside employment (including consulting, whether paid or unpaid).**
- **Service on the board of a competitor, customer, supplier, or other Roku service provider.**
- **Owning, directly or indirectly, a significant financial interest in any entity that does business, seeks to do business, or competes with Roku.**
- **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 "Business Gifts, Meals, Travel and Entertainment" below.
- **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 "Corporate Opportunities" below.
- **Conducting Roku business transactions with your family member or a business that you own and/or in which you have a significant financial interest.**

Roku complies with securities laws regarding conflicts of interest involving its executives and directors. Related person transactions requiring disclosure under U.S. Securities and Exchange Commission (the "***SEC***") rules must be approved or ratified by Roku's Audit Committee, Board of Directors (the "***Board***"), or a relevant committee, in accordance with laws and Roku's policies. Approval of such transactions does not constitute a waiver of the Code.

Business Gifts, Meals, Travel, and Entertainment

Business gifts, meals, travel, and entertainment are meant to create goodwill and sound working relationships, and not to gain improper advantages. Do not offer, provide, or accept gifts, meals, travel, or entertainment, or any other favor, to or from vendors, suppliers, customers, or other business partners ("***Business Partners***") or government officials if so doing might compromise, or appear to compromise, your ability to make objective business decisions in the best interest of Roku, or if doing so is intended to facilitate government approvals. Business gifts, travel, meals and entertainment should not be extravagant in nature.

In general, gifts that might reasonably have a value in excess of US$200 per year (or its equivalent in other currencies) 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 in excess of US$200 per year (or its equivalent in other currencies), you must disclose it by sending an email fully describing the situation to our Chief Accounting Officer. If you are giving a gift to any Business Partner that is in excess of $200 (or its equivalent in other currencies), you must obtain approval in advance from our Chief Accounting Officer. See **Roku's Global Travel and Expense Reimbursement Policy** and accompanying FAQs for more information.

As a global company, we are subject to anti-bribery and anti-corruption laws around the world, including the U.S. Foreign Corrupt Practices Act ("***FCPA***") and the UK Bribery Act. For example, under the FCPA, 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 Legal department prior to providing anything of value to a government official, foreign or domestic. See **Roku's Anti-Corruption Policy** for additional guidance.

Corporate Opportunities

You may not use your position with Roku, or Roku's property or information, for improper personal gain, nor should you compete with Roku in any way, either directly or indirectly. You may not take, or direct a third party to take, personal advantage of opportunities for Roku that are presented to you or discovered by you as a result of your position with Roku or through your use of Roku's property or information, unless approved by your supervisor and Legal (compliance@roku.com). 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 Legal (compliance@roku.com).

Business and Financial Records

The integrity of Roku's corporate and business records depends upon the validity, accuracy, and completeness of the information supporting the entries to our books, records and accounts. 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. Securities laws require that the reports we file with the SEC 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 U.S. generally accepted accounting principles ("***U.S. GAAP***"), or applicable laws, rules, and regulations;
- all Roku team members cooperate fully, honestly, and in good faith with all relevant internal departments, including the Finance and Legal departments, as well as our independent auditors and counsel, to help ensure that our books and records, and our SEC and other regulatory reporting and disclosure, is accurate and complete; and
- Roku team members who collect, provide, or analyze information for or otherwise contribute in any way to preparing SEC and other regulatory reporting and disclosure should strive to ensure that our financial disclosure is accurate and transparent and meet SEC and other applicable regulatory and legal reporting and disclosure requirements, including compliance with U.S. GAAP, and must not take or authorize any actions that would intentionally compromise this compliance.

If you are asked by Roku's independent auditors or a government official to take part in an investigation of Roku or other Roku team members, you must fully and honestly cooperate with their requests. You should immediately contact Legal (compliance@roku.com) if you receive a request to take part in a government investigation or a request for information or documentation from a government official.

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

We disclose material information concerning Roku to the public only through dedicated spokespersons to avoid inappropriate publicity and to ensure that all those with an interest in Roku have equal access to information. Roku team members should refer all inquiries or calls from the media, press (including bloggers and social media influencers), investors, and industry and financial analysts to a Roku Spokesperson or a Spokesperson's designee. Roku's Spokespersons are identified in **Roku's Corporate Disclosure Policy**. See **Roku's Corporate Disclosure Policy** and **Social Media Policy** for additional guidance.

Confidentiality

Unauthorized disclosure of confidential or proprietary information is prohibited. 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 entrusted to them, except when disclosure is authorized or legally mandated, or unless and until that information is released to the public through approved channels (usually through a press release, SEC filing, or formal communication from a member of senior management).

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.

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.

If you are handling information protected by any privacy policy published by us, then you must handle that information in accordance with the privacy policy.

Protection and Proper Use of Company Assets

All Roku team members are expected to protect Roku's assets, including physical property, data, financial information, technical documents or intellectual property (including copyrights, patents, trademarks, and trade secrets), confidential business plans, unannounced products, and sales and marketing strategies, 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), our corporate name, any brand name or trademark owned by or associated with Roku, or any letterhead stationery for personal use. For the avoidance of doubt, your personal smartphone and other personal devices are not considered Roku assets, and you are not required to use them for business purposes.

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; and **Roku's Cybersecurity Incident Management Policy**, which 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.

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. 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, expense reports, 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. Violation of domestic or foreign laws, rules, and regulations may subject an individual, as well as Roku, to civil and criminal penalties.

We expect Roku team members to understand the legal and regulatory requirements applicable to their business units and areas of responsibility and want you to be able to determine when to seek advice from others, including your supervisor or our Legal department.

Disregard of the law will not be tolerated. Conduct and records, including emails and other forms of electronic communication, such as Slack and text messages, 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 material nonpublic information ("***MNPI***") 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. It is illegal to use MNPI in connection with buying or selling securities, including "tipping" others who might make an investment decision on the basis of this information. Roku team members must exercise the utmost care when handling MNPI. See **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. Roku team members must also comply with U.S. laws, rules, and regulations governing the conduct of business by its citizens and corporations outside the United States.

Such U.S. laws, rules, and regulations that extend to our activities outside the United States include:

- The FCPA, which prohibits directly or indirectly giving anything of value to a foreign government official in order 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 account books, with all company transactions being properly recorded;
- U.S. export controls laws, which restrict exports of goods, software and technology from the United States to many countries and re-exports of these items from one foreign destination to another, and prohibit transfers of U.S.-origin items to denied persons and entities;

- U.S. trade sanctions and embargoes, which generally prohibit U.S. companies, their subsidiaries, their employees, and third parties acting on their behalf from engaging in transactions or dealings involving certain countries and territories subject to embargoes imposed by the U.S. government, as well as specific entities and individuals identified on sanctions lists published by the U.S. Department of the Treasury's Office of Foreign Assets Control; and
- Antiboycott regulations, which prohibit U.S. companies from taking any action that has the effect of furthering or supporting a restrictive trade practice or boycott imposed by a foreign country against a country friendly to the U.S. or against any U.S. person.

All Roku team members must comply with **Roku's Anti-Corruption Policy** and applicable export control, sanctions, and other international trade laws.

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.

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. See the **Antitrust Guidelines for Communication and Use of Language at Roku** for additional guidance.

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. Violations 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.

Inclusion

We believe inclusive environments, where Roku team members are treated fairly, respectfully, and feel they belong, lead 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 variety of backgrounds and locations and holding true to our commitment to fairness throughout the hiring process. We expect all Roku team members to create an inclusive culture by demonstrating fairness, empathy, understanding, humility, and respect for their fellow Roku team members in their interactions with each other.

Equal Opportunity and Prohibition 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. Please see **Roku's Policy Prohibiting Discriminatory Conduct, Harassment and Retaliation** for further information.

Roku provides reasonable accommodations to Roku team members or applicants with a known physical or mental disability, medical condition, or limitation related to pregnancy, childbirth, or related medical conditions if the person is otherwise qualified to safely perform the essential functions of their position (subject to applicable law), unless undue hardship would result. Roku also will make reasonable accommodations for the religious observances and practices of Roku team members and applicants unless doing so would result in an undue hardship. Roku does not retaliate or otherwise discriminate against Roku team members or applicants who request a reasonable accommodation.

Roku does not tolerate harassment, including sexual harassment and other forms of unlawful harassment based on any protected characteristics. The prohibition of harassment applies to Roku team members, as well as applicants, vendors, 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**.

Reporting Violations; Non-Retaliation

If you are aware of a suspected or actual violation of this Code, other Roku policies, or applicable law, you have a responsibility and obligation to report it through one of the following methods:

- Discuss the matter with your supervisor. Supervisors must promptly report any concerns or observations of Code violations to their People Business Partner, Employee Relations (employeerelations@roku.com), or Legal (compliance@roku.com).
- Discuss the matter with your People Business Partner, Employee Relations (employeerelations@roku.com), or Legal (compliance@roku.com).
- Visit Roku's whistleblower hotline website, roku.ethicspoint.com, or call 1-844-787-0253 in the United States and Canada (international hotline phone numbers are on roku.ethicspoint.com and Whistleblower Reporting Posters on Roku's **Company Policies** page). Concerns reported to the hotline will be kept as confidential as possible, subject to applicable law, and will only be made known to those within Roku who have a legitimate business need to know for appropriate investigation and remedial action to take place.

If you are asked by Roku's Employee Relations, People, or Legal team(s) to take part in an internal investigation, you must fully and honestly cooperate with their requests. 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 for reporting misconduct in good faith. Roku also will not retaliate against any individual for participating in good faith in the investigation of any complaint. Finally, Roku will not permit any retaliation by any manager, supervisor, director, or executive officer, or by any company or person with whom we contract. It is a violation of this Code, and may be a violation of applicable law, to retaliate against anyone for reporting potential misconduct under this Code either internally or to any governmental agency or entity or self-regulatory organization. It also is a violation of this Code to knowingly and intentionally make a false report under this Code.

Depending on the nature of the concern(s) raised, one or more responsible internal teams (such as Legal, Employee Relations, or the People team) will review the information provided and, if appropriate, conduct an investigation. Some matters may require notification to Roku's General Counsel or the Chair of the Audit Committee. The Audit Committee will be promptly informed of any concerns or observations of violations involving accounting, internal accounting controls, or auditing, and the Audit Committee will be responsible for supervising and overseeing the inquiry and any investigation.

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, or had knowledge of such conduct but did not promptly report it, the employee will be subject to disciplinary action up to, and including, termination of employment and, in appropriate cases, clawback or withholding of compensation and/or bonus, civil action, or referral for criminal prosecution. Appropriate action may also be taken to deter any future Code violations.

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, your department President, SVP, or VP, your People Business Partner, Employee Relations (employeerelations@roku.com), or Legal (compliance@roku.com). Even the appearance of impropriety can be very damaging and should be avoided. Disclosure and transparency is always the best practice.

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.

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 roku.com/investor under "Governance overview."