

## Roku UK Tax Strategy

This tax strategy applies to the year ending December 31, 2024. It has been prepared in accordance with the requirements of Section 19 of the UK Finance Act 2016, and applies to Roku UK Ltd. and Roku DX UK Ltd. (together referred to herein, as “Roku”).

### **Tax strategy**

In the United Kingdom (“UK”), Roku is subject to a range of taxes including corporation tax, stamp duties, employment and other taxes. Roku also collects and remits employee taxes and indirect taxes such as VAT and excise duties. Roku has governance practices and processes in place to ensure that that it meets UK tax compliance obligations.

### **Management of tax risks**

Roku defines tax risk as including changes in legislation, operational and transactional risk relating to the tax implications of the complexities in Roku’s business model, reputational risk, tax reporting risk concerning the tax disclosures in Roku’s financial statements and compliance risk, which Roku seeks to mitigate by monitoring end-to-end compliance processes. Roku proactively seeks to identify, evaluate, manage and monitor tax risks and account for them appropriately. Where there is significant uncertainty or complexity in relation to risk, Roku seeks external advice.

Roku’s UK tax strategy conforms with Roku, Inc.’s Code of Conduct and Business Ethics,<sup>1</sup> and is owned and approved by the board of directors of Roku UK Ltd. and Roku DX UK Ltd. The day-to-day implementation of the tax strategy is delegated to Roku’s tax team, which is supported by various teams, including legal, accounting, and finance. Roku has established policies and put processes in place to help ensure the integrity of its tax filings and tax compliance obligations in the UK. These tax processes are subject to the same level of internal controls, reviews, and external audit as the rest of the business.

### **Attitude to tax planning**

Roku undertakes tax planning in a manner that is aligned with the company’s overall business strategy and in compliance with all relevant tax laws. Tax considerations are secondary and reasonably based on commercial operations and economic substance. Where appropriate, Roku utilizes government-sponsored tax incentives or opportunities for obtaining tax efficiencies. Transactions between Roku affiliates are conducted on an arm’s-length basis and in accordance with relevant law and relevant OECD principles.

### **Attitude to tax risks**

Roku manages tax affairs in a manner that both reflects its commitment to comply with the law and supports the current and long-term objectives of its businesses.

Roku takes a prudent approach in determining the level of acceptable tax risk. Roku adopts positions it believes to be consistent with the law and in line with external professional guidance it may receive.

### **Working with HMRC**

Roku seeks to maintain an open and transparent relationship based on mutual respect with HMRC and to work collaboratively with the local tax administration to resolve disputes and to achieve early agreement and certainty.

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<sup>1</sup> <https://image.roku.com/c3VwcG9ydC1B/Roku-Code-of-Conduct-and-Business-Ethics-June-26-2024.pdf>