

ROBLOX UK LIMITED

UNITED KINGDOM TAX STRATEGY

Introduction

Roblox Corporation (“Roblox”) is a multinational company headquartered in California, United States with business operations across the globe, including in the United Kingdom (“UK”) through its wholly owned subsidiary, Roblox UK Limited (“Roblox UK”). Roblox is committed to compliance with all applicable tax laws. To ensure we understand whether new or updated legislation is applicable to our circumstances, we monitor changes to tax legislation and consult professional advisors as needed.

Roblox UK is publishing its UK tax strategy pursuant to paragraph 22(2) of Schedule 19 of the United Kingdom’s Finance Act 2016 and regards this publication as complying with its duty under that paragraph.

This statement relates to the financial year ending December 31, 2025 and has been approved by the Board of Directors of Roblox UK.

Tax Risk Management and Governance

Roblox is committed to managing its tax responsibilities with high standards of integrity and complying with applicable tax laws and other requirements. Accordingly, Roblox strives to maintain appropriate governance, policies, and processes to meet its tax obligations from an operational and risk management perspective.

Roblox’s Board of Directors provides ultimate oversight over the tax matters and policies of Roblox as a whole. Responsibility for day-to-day management of UK taxes is executed and implemented by the Roblox Tax Department.

The Roblox Tax Department monitors the activities of Roblox UK’s business and international tax landscape changes by engaging with internal and external stakeholders to identify any UK tax obligations, and also engages with third-party advisors to provide further expertise as needed.

Roblox has an Internal Audit Department that has responsibility for providing independent assurance that Roblox’s tax risk identification, management, governance, and internal control processes are operating effectively. The Internal Audit Department also has specific procedures to evaluate representations regarding Roblox’s financial statements and disclosures.

Attitude Towards Tax Planning

Roblox UK’s tax policy is to pay the correct amount of tax in accordance with all applicable tax obligations. Roblox UK’s tax planning activities are driven by the commercial needs of the business to align with Roblox's overall business strategy. Roblox UK evaluates ways to conduct the business to

mitigate tax risk in a manner that is consistent with Roblox's Code of Business Conduct and Ethics, and is committed to compliance with all applicable tax laws.

Level of Acceptable Risk in Relation to UK Taxation

Roblox UK's level of acceptable risk with regard to UK taxation is aligned with Roblox's risk management levels and consistent with Roblox's commitment to all applicable tax laws. Roblox UK actively seeks to identify, monitor, and manage its tax risks. In situations of significant uncertainty in either interpretation of tax law, or complexity in relation to specific risks and uncertainties, advice is sought from external advisors or to the extent possible, from His Majesty's Revenue and Customs ("HMRC").

Working with HMRC

Roblox UK is committed to maintaining an open and collaborative relationship with HMRC. In this respect, we strive to make full and accurate disclosures to HMRC regarding all applicable tax obligations. Roblox UK will seek to resolve any disputed matters through proactive and transparent discussion.