

OMB No. 1545-0123

► See separate instructions.

1 Issuer's name

2 Issuer's employer identification number (EIN)

Roblox Corporation

20-0991664

3 Name of contact for additional information

4 Telephone No. of contact

5 Email address of contact

Roblox Investor Relations

(888) 858-2569

ir@roblox.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact

7 City, town, or post office, state, and ZIP code of contact

3150 South Delaware Street

San Mateo, California, 94403

8 Date of action

9 Classification and description

May 30, 2025

Common Stock

10 CUSIP number

11 Serial number(s)

12 Ticker symbol

13 Account number(s)

771049103

RBLX

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► [See attachment](#)

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► [See attachment](#)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► [See attachment](#)

Part II

Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attachment](#)

18 Can any resulting loss be recognized? ▶ [See attachment](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attachment](#)

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
	Signature ▶ <i>Naveen Chopra</i>		Date ▶ July 10, 2025		
	Print your name ▶ Naveen Chopra		Title ▶ Chief Financial Officer		
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date
	Firm's name ▶		Firm's EIN ▶		Check <input type="checkbox"/> if self-employed PTIN
	Firm's address ▶		Phone no.		

Roblox Corporation
EIN: 20-0991664

Attachment To Form 8937 – Part II
Report Of Organizational Actions Affecting Basis Of Securities

Disclaimer: The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “IRC”). The information in Form 8937 and this attachment does not constitute tax advice. The U.S. federal income tax discussion below is included for general information purposes only and is not a complete analysis or discussion of all potential tax consequences that may be relevant to a particular holder of the Delaware common stock (as defined below). The statements in this attachment are addressed solely to United States persons (as defined in IRC Section 7701(a)(30)) (a “U.S. holder”) who held their Delaware common stock (as defined below) as a capital asset, and who did not acquire their shares of Delaware common stock pursuant to the exercise of employee stock options or otherwise as compensation. Each U.S. holder should consult their tax advisors as to the specific tax consequences resulting from the Transaction (as defined below).

Form 8937, Part II, Box 14:

On May 30, 2025 (the “Effective Date”), Roblox Corporation (the “Company”) reincorporated from Delaware to Nevada (the “Transaction”). This reincorporation, effective upon filing the certificates and articles of conversion, changed the Company's governing laws and foundational documents to those of Nevada. The Transaction is intended to qualify as a tax-free “reorganization” within the meaning of IRC Section 368(a)(1)(F) effective as of the Effective Date.

Form 8937, Part II, Box 15:

At the Effective Date, each outstanding share of the Company's Delaware corporation Class A and Class B common stock (together, the “Delaware common stock”) automatically converted into one share of the Company's Nevada corporation Class A or Class B common stock (together, the “Nevada common stock”), respectively. Shareholders were not required to exchange existing stock certificates. All outstanding restricted stock units, options, warrants, or rights to acquire Delaware common stock automatically became rights to acquire an equal number of Nevada common stock under the same terms. The tax basis of each share of Nevada common stock received by a U.S. holder as automatically converted from a share of the Delaware common stock in connection with the Transaction will equal the tax basis of the share of Delaware common stock converted therefor.

Form 8937, Part II, Box 16:

Under IRC Section 358, the tax basis of each share of Nevada common stock received by a U.S. holder will be the same as the tax basis of the share of Delaware common stock automatically converted therefor.

Form 8937, Part II, Box 17:

The applicable IRC Sections upon which the tax treatment is based are IRC Sections 354, 358, and 368.

Form 8937, Part II, Box 18:

Under IRC Section 354, it is expected that U.S. holders will not recognize gain or loss when shares of Delaware common stock are automatically converted for shares of Nevada common stock.

Form 8937, Part II, Box 19:

The Transaction became effective on May 30, 2025. For individuals and other stockholders whose taxable year is the calendar year, the stock basis adjustments will generally be reportable in the tax year ending December 31, 2025.

THE INFORMATION CONTAINED HEREIN IS INCLUDED FOR GENERAL INFORMATION PURPOSES ONLY AND IS NOT A COMPLETE ANALYSIS OR DISCUSSION OF ALL POTENTIAL TAX CONSEQUENCES THAT MAY BE RELEVANT TO A PARTICULAR HOLDER OF THE DELAWARE COMMON STOCK. EACH U.S. HOLDER SHOULD CONSULT THEIR TAX ADVISORS AS TO THE SPECIFIC TAX CONSEQUENCES RESULTING FROM THE TRANSACTION.