

# ROBLOX CORPORATION

## CODE OF BUSINESS CONDUCT AND ETHICS

(Adopted on November 18, 2020)

### A. PURPOSE

This Code of Business Conduct and Ethics (this “Code”) is designed to deter wrongdoing and to promote:

1. fair and accurate financial reporting;
2. compliance with applicable laws, rules and regulations including, without limitation, full, fair, accurate, timely and understandable disclosure in reports and documents the Company files with, or submit to, the U.S. Securities and Exchange Commission (the “SEC”) and in the Company’s other public communications;
3. the prompt internal reporting of violations of this Code as set forth in this Code;
4. honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
5. compliance with this Code and Company policies and procedures; and
6. a culture of honesty and accountability.

This Code applies to all directors, officers and employees (who, unless otherwise specified, will be referred to jointly as “employees”) of Roblox Corporation (together with any subsidiaries, collectively the “Company”), as well as Company contractors, consultants and agents.

This Code serves as a guide, and the Company expects employees to use good judgment and adhere to the high ethical standards to which the Company is committed.

For purposes of this Code, the Company’s General Counsel serves as the Compliance Officer. The Compliance Officer may designate others, from time to time, to assist with the execution of his or her duties under this Code.

This Code should help guide your conduct in the course of our business. However, many of the principles described in this Code are general in nature, and the Code does not cover every situation that may arise. Use common sense and good judgment in applying this Code. **If you have any questions about applying the Code, it is your responsibility to seek guidance from the Compliance Officer.**

Employees are expected to read the policies set forth in this Code and ensure that they understand and comply with them. The Compliance Officer is responsible for applying these policies to specific situations in which questions may arise and has the authority to interpret these policies in any particular situation. You should direct any questions about this Code or the appropriate course of conduct in a particular situation to your manager, the Compliance Officer or Human Resources, who may consult with the Company’s outside legal counsel or the Company’s board of directors (the “Board”), as appropriate.

## **B. EMPLOYEE RESPONSIBILITIES**

1. You are expected to read and understand this Code.
2. You must uphold these standards in day-to-day activities and comply with all applicable policies and procedures in the Code.
3. Part of your job and ethical responsibility is to help enforce this Code. You should be alert to possible violations and promptly report violations or suspected violations of this Code. You can report violations via online web portal at <https://ir.roblox.com/governance/whistleblower> or via phone at (833) 236-2152. Please refer to “Compliance and Reporting—Reporting Violations” for more information.
4. You must cooperate with investigations into possible Code violations and be truthful and forthcoming in the course of these investigations.
5. Reprisals, threats, retribution or retaliation against any person who has in good faith reported a violation or a suspected violation of law, this Code or other Company policies, or against any person who is assisting in good faith in any investigation or process with respect to such a violation, is prohibited.
6. In trying to determine whether any given action is appropriate, keep these steps in mind:
  - Obtain all relevant facts.
  - Assess the responsibilities and roles of those involved.
  - Using your judgment and common sense, evaluate whether the action seems unethical or improper.
  - Seek guidance.
7. If you are unsure about any situation or any provision of the Code, discuss the matter with your manager or the Compliance Officer.

## **C. GENERAL STANDARDS OF CONDUCT**

Honest and ethical conduct is critical to our business. All of the Company’s employees, agents and contractors have a duty to comply with applicable law, as well as the spirit of the law and to act in an honest and ethical manner.

1. Compliance with Law. You are responsible for complying with all laws, rules, regulations and regulatory orders applicable to the conduct of our business as well as the spirit of the law. If you are located or engaging in business outside of the United States, you must comply with laws, rules, regulations and regulatory orders of the United States, including the Foreign Corrupt Practices Act (“FCPA”) and U.S. export control and trade sanctions rules and regulations, in addition to the applicable laws of other jurisdictions. If compliance with the Code should ever conflict with law, you must comply with the law.

You should undertake to acquire knowledge of the legal requirements relating to your duties sufficient to enable you to recognize potential dangers and to know when to seek advice from managers or other appropriate personnel.

The Company's employees are expected to comply with the applicable laws in all countries to which they travel, in which they operate and where the Company otherwise does 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, you are expected 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 Company activities outside the United States, include but are not limited to:

(i) the FCPA and related anti-corruption laws, which prohibit directly or indirectly giving anything of value to a foreign government official or U.S. public official to obtain or retain business or favorable treatment, and requires the maintenance of accurate books of account, with all Company transactions being properly recorded;

(ii) U.S. trade and economic sanctions, which restrict or, in some cases, prohibit companies, their subsidiaries and their employees from doing business with certain other countries (list that changes periodically) or listed entities or individuals;

(iii) export controls, which prohibit or restrict the export or re-export of goods, services and technology that are subject to U.S. control to certain countries depending on the export classification of the item, denied individuals or entities; and

(iv) antiboycott compliance, which prohibits U.S. companies from taking any action that has the effect of furthering or supporting a restrictive trade practice or boycott that is fostered or imposed by a foreign country against a country friendly to the United States or against any U.S. person.

If you have a question as to whether an activity is restricted or prohibited, seek assistance from the Compliance Officer before taking any action, including giving any verbal assurances that might be regulated by international laws.

Violations of laws, rules, regulations and orders may subject you to individual criminal or civil liability, in addition to discipline by the Company. Violations may also subject the Company to civil or criminal liability or the loss of business.

2. Environmental Compliance. 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 environmental laws can be a criminal offense and can involve monetary fines and imprisonment. The Company expects employees to comply with all applicable environmental laws.

It is the Company's policy to conduct its business in an environmentally responsible way that minimizes environmental impacts. The Company's goal is to minimize and, if possible, eliminate the use of any substance or material that may cause environmental damage, reduce waste generation and dispose of all waste through safe and responsible methods, minimize environmental risks by employing safe technologies and operating procedures, and be prepared to respond appropriately to accidents and emergencies.

3. No Discrimination or Harassment. The Company is committed to providing a work environment that is free of discrimination and harassment. The Company is an equal opportunity employer

and makes employment decisions on the basis of merit and business needs. Discrimination and harassment of any kind, including harassment on the basis of race, color, military service or veteran status, religion (including religious dress and grooming practices), gender (including gender identity, gender expression, transgender status or sexual stereotypes), sex (including pregnancy, childbirth, breastfeeding or related medical conditions), sexual orientation, age, mental or physical disability, medical condition (including genetic information or characteristics, or those of a family member), ancestry, immigration status or citizenship, ethnic or national origin, marital status, political views or activity, status as a victim of domestic violence, sexual assault or stalking or any other characteristics protected under federal or state law or local ordinance, will not be tolerated and allegations of same will be seriously investigated. If you feel that you have been harassed or discriminated against or have witnessed such behavior, report the situation to the Compliance Officer through the whistleblower hotline or anonymously through other reporting options listed on page 18 of this document

4. Health and Safety. You are responsible for using good judgment to help ensure a safe and healthy workplace for all employees. This includes following safety and health rules and practices and reporting accidents, injuries, and unsafe equipment, practices or conditions.

Violence and threatening behavior are not permitted. Employees should report to work in condition to perform their duties, free from the influence of illegal drugs, marijuana, or alcohol. The use of illegal drugs or marijuana in the workplace will not be tolerated.

#### **D. FINANCIAL REPORTS AND OTHER RECORDS – DISCLOSURE**

As a public company, we are required to follow strict accounting principles and standards, to report financial information accurately and completely in accordance with these principles and standards, and to have appropriate internal controls and procedures to ensure that our accounting and financial reporting complies with law. The integrity of our financial transactions and records is critical to the operation of our business and is a key factor in maintaining the confidence and trust of our employees, security holders and other stakeholders.

1. Compliance with Rules, Controls and Procedures. It is important that all transactions are properly recorded, classified and summarized in our financial statements, books and records in accordance with our policies, controls and procedures, as well as all generally accepted accounting principles, standards, laws, rules and regulations for accounting and financial reporting. If you have responsibility for or any involvement in financial reporting or accounting, you should have an appropriate understanding of, and you should seek in good faith to adhere to, relevant accounting and financial reporting principles, standards, laws, rules and regulations and the Company's financial and accounting policies, controls and procedures. If you are a senior officer, you should seek to ensure that the internal controls and procedures in your business area are in place, understood and followed.

2. Accuracy of Records and Reports. It is important that those who rely on records and reports—managers and other decision makers, creditors and auditors—have complete, accurate and timely information. False, misleading or incomplete information undermines the Company's ability to make good decisions about resources, employees and programs and may, in some cases, result in violations of law. Anyone involved in preparing financial or accounting records or reports, including financial statements and schedules, must be diligent in assuring that those records and reports are complete, accurate and timely. Anyone representing or certifying as to the accuracy of such records and reports should make an inquiry or review adequate to establish a good faith belief in their accuracy.

Even if you are not directly involved in financial reporting or accounting, you are likely involved with financial records or reports of some kind—a voucher, time sheet, invoice or expense report. In addition,

most employees have involvement with product, marketing or administrative activities, or performance evaluations, which can affect our reported financial condition or results. Therefore, the Company expects you, regardless of whether you are otherwise required to be familiar with finance or accounting matters, to use all reasonable efforts to ensure that every business record or report with which you deal is accurate, complete and reliable.

3. Intentional Misconduct. You may not intentionally misrepresent the Company's financial performance or otherwise intentionally compromise the integrity of the Company's reports, records, policies and procedures. For example, you may not:

- report information or enter information in the Company's books, records or reports that fraudulently or intentionally hides, misrepresents or disguises the true nature of any financial or non-financial transaction or result;
- disburse any corporate funds or other corporate property without adequate supporting documentation and authorization;
- establish any undisclosed or unrecorded fund, account, asset or liability for any improper purpose;
- enter into any transaction or agreement that accelerates, postpones or otherwise manipulates the accurate and timely recording of revenues or expenses;
- intentionally misclassify transactions as to accounts, business units or accounting periods; or
- knowingly assist others in any of the above.

4. Dealing with Auditors. Our auditors have a duty to review our records in a fair and accurate manner. You are expected to cooperate with independent and internal auditors in good faith and in accordance with law. In addition, you must not fraudulently induce or influence, coerce, manipulate or mislead our independent or internal auditors regarding financial records, processes, controls or procedures or other matters relevant to their engagement. You may not engage, directly or indirectly, any outside auditors to perform any audit, audit-related, tax or other services, including consulting, without written approval from the Chief Financial Officer and the Audit Committee of the Board.

You should make appropriate inquiries in the event you may see, for example:

- financial results that seem inconsistent with underlying business performance;
- inaccurate financial records, including travel and expense reports, time sheets or invoices;
- the circumventing of mandated review and approval procedures;
- transactions that appear inconsistent with good business economics;
- the absence or weakness of processes or controls; or
- persons within the Company seeking to improperly influence the work of our financial or accounting personnel, or our external or internal auditors.

5. Obligation to Investigate and Report Potential Violations. Dishonest or inaccurate reporting can lead to civil or even criminal liability for you and the Company and can lead to a loss of public faith in the Company. You are required to promptly report any case of suspected financial or operational misrepresentation or impropriety.

6. Keeping the Audit Committee Informed. The Audit Committee plays an important role in ensuring the integrity of our public reports. If you believe that questionable accounting or auditing conduct or practices have occurred or are occurring, you should notify the Audit Committee of the Board. In particular, the Chief Executive Officer and senior financial officers such as the Chief Financial Officer should promptly bring to the attention of the Audit Committee any information of which he or she may become aware concerning, for example:

- the accuracy of material disclosures made by the Company in its public filings;
- material violations of the securities laws or other laws, rules or regulations applicable to the Company;
- material weaknesses or significant deficiencies in internal control over financial reporting;
- any evidence of fraud that involves an employee who has a significant role in the Company's financial reporting, disclosures or internal controls or procedures; or
- any evidence of a material violation of the policies in this Code regarding financial reporting.

## **E. CONFLICTS OF INTEREST**

You must act and behave in the Company's best interests and not based on personal relationships or benefits. You should avoid situations where your personal activities and relationships conflict, or appear to conflict, with the Company's interests.

The following are some examples of conflicts of interest to be avoided:

1. Family Members. Employees may not conduct business on behalf of the Company with family members or an organization with which a family member is associated, unless such business relationship has been disclosed to, and authorized by, the Company and is a bona fide arms-length transaction. "Family members" include a child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law and any person (other than a tenant or employee) sharing the household of an employee.

2. Interests in Other Businesses. Employees may not accept compensation in any form for services performed for the Company from any source other than the Company. You should not have a financial interest—including an indirect interest through, for example, a relative or significant other—in any organization if that interest would give you or would appear to give you a conflict of interest with the Company. Employees should not have an undisclosed material financial interest in a competitor or business partner of the Company.

3. Improper Conduct and Activities. Employees may not engage in any conduct or activities that materially disrupt or impair the Company's relationship with any person or entity with which the Company has or proposes to enter into a business or contractual relationship. For example, employees shall not serve in an elected or appointed public office unless the position does not create or appear to create a conflict of interest. Further, employee directors of the Company may not perform services as a director,

advisor, employee, agent or contractor for an entity that has a business relationship with the Company or is a competitor, or may be deemed a competitor, without approval from the Compliance Officer. Any existing non-employee directors of the Company must promptly inform the Company of any such service.

4. Loans by the Company. Loans from the Company to directors and officers are prohibited. Loans from the Company to other officers and employees must be approved in advance by the Board or its designated committee.

5. Transactions with the Company. If you have a significant financial interest in a transaction involving the Company—including an indirect interest through, for example, a relative or significant other or a business entity—you must disclose that interest, and that interest must be approved by the Company in a manner specified by Company policy. We encourage you to seek guidance if you have any questions as to whether an interest in a transaction is significant. If it is determined that the transaction is required to be reported under SEC rules, the transaction will be subject to review and approval by the Audit Committee of the Board. Any dealings with a related party must be conducted in such a way that no preferential treatment is given to that business.

6. Gifts and Gratuities. This Code does not prohibit modest meals, gifts, or entertainment to or from private third parties that conduct business with the Company, provided the value is reasonable (not lavish or excessive), is in good taste, related to a legitimate business purpose, lawful under local laws, and properly recorded in the Company's books and records. Any questions about gifts and gratuities should be directed to the Compliance Officer.

7. Personal Use of Company Assets. Employees should treat Company owned equipment with care and use the equipment and tools with the Company's interests in mind. Employees should also use good judgment in using Company assets for personal matters. The Company permits reasonable personal use of Company owned equipment, but employees should be aware that all electronic information and equipment remain the sole property of the Company.

Evaluating whether a conflict of interest exists can be difficult and may involve a number of considerations. Factors that may be considered in evaluating a potential conflict of interest are, among others:

- (i) whether it may interfere with the employee's job performance, responsibilities or morale;
- (ii) whether the employee has access to confidential information;
- (iii) whether it may interfere with the job performance, responsibilities or morale of others within the organization;
- (iv) any potential adverse or beneficial impact on the Company's business;
- (v) any potential adverse or beneficial impact on the Company's relationships with third parties or other service providers;
- (vi) whether it would enhance or support a competitor's position;
- (vii) the extent to which it would result in financial or other benefit (direct or indirect) to the employee;

(viii) the extent to which it would result in financial or other benefit (direct or indirect) to one of the Company's third parties or other service providers; and

(ix) the extent to which it would appear improper to an outside observer.

Employees should seek guidance from the Compliance Officer when they have any questions or doubts.

If an employee is aware of an actual or potential conflict of interest where their interests may conflict with the Company's interests, or is concerned that a conflict might develop, they should discuss with the Compliance Officer and then obtain approval from the Compliance Officer before engaging in that activity or accepting something of value.

For additional information about the Company's policies regarding conflicts of interest, please see the Related Person Transactions Policy, available on the Company's intranet.

## **F. CORPORATE OPPORTUNITIES**

Except as otherwise set forth in the Company's certificate of incorporation and bylaws, employees owe a duty to the Company to advance the Company's business interests when the opportunity to do so arises. Employees are prohibited from taking or directing to a third party to take, a business opportunity that is discovered through the use of corporate property, information or position, unless the Company has already been offered the opportunity and turned it down. Employees are further prohibited from competing with the Company directly or indirectly during their employment with the Company and as otherwise provided in any written agreement with the Company.

Sometimes the line between personal and Company benefits is difficult to draw, and sometimes there are both personal and Company benefits in certain activities. Employees should discuss with their manager, the Compliance Officer or Human Resources if they have any questions.

## **G. PROTECTION OF ASSETS, CONFIDENTIALITY AND COMMUNICATIONS**

All employees should endeavor to protect the Company's assets and ensure their efficient use. This responsibility applies to all of the Company's assets, including your time, work and work product; cash and accounts; physical assets such as equipment, computers, systems, facilities and supplies; intellectual property, such as patents, copyrights, trademarks, inventions, technology and trade secrets; and other proprietary or nonpublic information.

- You should use all reasonable efforts to safeguard Company assets against loss, damage, misuse or theft.
- You should be alert to situations that could lead to loss, damage, misuse or theft of Company assets, and should report any loss, damage, misuse or theft as soon as it comes to your attention.
- You should not use, transfer, misappropriate, loan, sell or donate Company assets without appropriate authorization.
- You must take reasonable steps to ensure that the Company receives good value for Company funds spent.

- You may not use Company assets in a manner that would result in or facilitate the violation of law.
- You should use and safeguard assets entrusted to the Company's custody by third parties and others in the same manner as Company assets.

Any suspected incident of fraud or theft should be reported immediately to the employee's manager or the Compliance Officer for investigation.

1. Misuse of Computer Equipment. You may not, while acting on behalf of the Company or while using its computing or communications equipment or facilities, either:

- access the internal computer system (also known as "hacking") or other resource of another entity without express written authorization from the entity responsible for operating that resource; or
- commit any unlawful or illegal act, including harassment, libel, fraud, sending of unsolicited bulk email (also known as "spam") in violation of applicable law, trafficking in contraband of any kind or espionage.

If you receive authorization to access another entity's internal computer system or other resource, you must make a permanent record of that authorization so that it may be retrieved for future reference, and you may not exceed the scope of that authorization.

Unsolicited bulk email is regulated by law in a number of jurisdictions. If you intend to send unsolicited bulk email to persons outside of the Company, either while acting on the Company's behalf or using its computing or communications equipment or facilities, you should contact the Compliance Officer for approval.

All data residing on or transmitted through the Company's computing and communications facilities, including email and word processing documents, is the property of the Company and subject to inspection, retention and review by the Company in accordance with applicable law.

2. Protecting the Company's Information. In carrying out the Company's business, employees may learn confidential or proprietary information about the Company, third parties or business partners. Confidential or proprietary information of the Company, and of other companies, includes any non-public information that would be harmful to the relevant company or useful to competitors if disclosed. This nonpublic information may include, among other things:

- financial data and projections;
- information regarding corporate developments, such as business strategies, plans for partnerships and collaborations, plans for acquisitions or other business combinations, divestitures, major contracts, expansion plans, financing transactions and management changes;
- other legal or regulatory developments, whether actual or threatened;
- personal information about employees; and
- nonpublic information of third parties and others.

If you have any questions as to what constitutes nonpublic information, please consult the Compliance Officer.

Employees must maintain the confidentiality of information about the Company and other companies entrusted to them by the Company, use the information only for permissible business purposes and in accordance with any restrictions imposed by the disclosing party, and limit dissemination of the confidential information, both inside and outside of the Company. All nonpublic information must only be used for Company business purposes. You have an obligation to use all reasonable efforts to safeguard the Company's nonpublic information. You may not disclose nonpublic information to anyone outside of the Company, except when disclosure is required by law or when disclosure is required for business purposes and appropriate steps have been taken to prevent misuse of that information. This responsibility includes not disclosing nonpublic information in Internet discussion groups, chat rooms, bulletin boards or other electronic media. In cases where disclosing nonpublic information is required or necessary, you should coordinate with the Compliance Officer. The misuse of nonpublic information is contrary to Company policy and may also be a violation of law.

The obligation to protect nonpublic information does not end when an employee leaves the Company.

Each employee is required to sign an At-Will Employment, Confidential Information, Invention Assignment, and Arbitration Agreement that addresses the use and disclosure of confidential information of the Company.

Any employee who is contacted by a member of the financial community, the press or any other outside organization or individual, should refer them to the Investor Relations Officer at [press@roblox.com](mailto:press@roblox.com). Any questions on overall business trends, business in different geographies, pricing, developers, users, new products or technologies, lawsuits or disputes or any other aspects of the Company's business should be referred to the Investor Relations Officer at [press@roblox.com](mailto:press@roblox.com).

3. Maintaining or Managing Records. The Company is required by local, state, federal, foreign and other applicable laws, rules and regulations to retain certain records and to follow specific guidelines in managing its records. Records include paper documents, email, compact discs, computer hard drives, floppy disks, microfiche, microfilm and all other recorded information, regardless of medium or characteristics. Civil and criminal penalties for failure to comply with such guidelines can be severe for employees, agents, contractors and the Company.

You should consult with the Compliance Officer regarding the retention of records in the case of actual or threatened litigation or government investigation. The Compliance Officer will notify you if a legal hold is placed on records for which you are responsible. A legal hold suspends all document destruction procedures in order to preserve appropriate records under special circumstances, such as litigation or government investigations. The Compliance Officer determines and identifies what types of records or documents are required to be placed under a legal hold. If a legal hold is placed on records for which you are responsible, you must preserve and protect the necessary records in accordance with instructions from the Compliance Officer. Records or supporting documents that are subject to a legal hold must not be destroyed, altered or modified under any circumstance. A legal hold remains effective until it is officially released in writing by the Compliance Officer. If you are unsure whether a document has been placed under a legal hold, you should preserve and protect that document while you check with the Compliance Officer.

Business records and communications often become public, and you should avoid exaggeration, derogatory remarks, guesswork or inappropriate characterizations of people and companies that can be misunderstood. This applies equally to e-mail, internal memos and formal reports.

## **H. FAIR DEALING**

The Company does not seek competitive advantages through illegal or unethical business practices. Each employee should endeavor to deal fairly with the Company's service providers, competitors, business partners and employees. No employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any unfair dealing practice.

## **I. PUBLIC COMMUNICATIONS**

1. Public Communications and Filings. The Company files reports and other documents with regulatory authorities, including the SEC and the New York Stock Exchange. In addition, from time to time the Company makes other public communications, such as issuing press releases.

Depending upon your position with the Company, you may be called upon to provide information to help assure that the Company's public reports and communications are complete, fair, accurate and understandable. You are expected to use all reasonable efforts to provide complete, accurate, objective, relevant, timely and understandable answers to inquiries related to the Company's public disclosures.

Individuals involved in the preparation of public reports and communications must use all reasonable efforts to comply with our disclosure controls and procedures, which are designed to ensure full, fair, accurate, timely and understandable disclosure in our public reports and communications.

If you believe that any disclosure is materially misleading or if you become aware of any material information that you believe should be disclosed to the public, it is your responsibility to bring this information to the attention of the Compliance Officer. If you believe that questionable accounting or auditing conduct or practices have occurred or are occurring, you should notify the Audit Committee of the Board.

2. Communication Procedures. You may not communicate externally on behalf of the Company unless you are authorized to do so. The Company has established specific policies regarding who may communicate information to the public, the press, market professionals (such as securities analysts, institutional investors, investment advisors, brokers and dealers) and security holders on behalf of the Company, which is set out in more detail in our External Communications Policy. In summary:

- Our Chief Executive Officer, Chief Financial Officer and investor relations personnel, and their authorized designees, are our official spokespeople for financial matters.
- Our Chief Executive Officer, Chief Financial Officer, and investor relations personnel, and their authorized designees, are our official spokespeople for public comment, press, marketing, technical and other such information.

You should refer all calls or other inquiries from the press, market professionals or security holders to the Compliance Officer, which will see that the inquiry is directed to the appropriate persons within the Company.

## **J. RESPONSIBILITIES WITH THIRD PARTIES**

You should respect the rights of, and deal fairly with, the Company's users, developers, partners and competitors in compliance with law. You should not take unfair advantage of anyone through deception, misrepresentation, manipulation, coercion, abuse of privileged information or any intentional unfair business practice.

For additional information about the Company's policy regarding the Company's third-party relationships or gifts and entertainment, please see the Global Anti-Corruption Policy, available on the Company's intranet, Confluence.

1. Improper Payments. You should not authorize, offer, promise or give, or solicit or accept, money, gifts, entertainment, privileges, gratuities, benefits or other items of value intended to improperly influence, directly or indirectly, any business decision or that otherwise violate law or create the appearance of impropriety. You should contact the Compliance Officer if you have any questions as to whether a payment is proper.

2. Gifts and Entertainment. You may, from time to time, provide or accept business amenities to aid in building legitimate business relationships. Business amenities may include gifts, meals, services, entertainment, reimbursements, loans, favors, privileges or other items of value.

Any business amenity should be consistent with customary business practice and should be reasonable and appropriate for the circumstance. Business amenities should not be lavish or excessive. Business amenities should not violate law or create an appearance of impropriety. You should avoid providing or accepting any cash payment, or other business amenity that can be construed as a bribe or payoff. All Company funds expended for business amenities must be accurately recorded in the Company's books and records. We encourage you to contact the Compliance Officer if you have any questions as to whether a business amenity is permissible.

In some business situations outside of the United States, it is customary and lawful for business executives to present gifts to representatives of their business partners. These gifts may be of more than a nominal value, and under the circumstances, returning the gifts or paying for them may be an affront to the giver. If you find yourself in such a situation, you must report the gift to the Compliance Officer. In some cases, you may be required to turn the gift over to the Company.

Special restrictions apply when dealing with government employees. For more information, refer to the section on "Compliance with Laws, Rules and Regulations – Working with Governments."

4. Handling the Nonpublic Information of Others. You must handle the nonpublic information of others responsibly and in accordance with our agreements with them. Nonpublic information of others includes notes, reports, conclusions and other materials prepared by a Company employee based on the nonpublic information of others.

You should not knowingly accept information offered by a third party, including a third party or business partner, that is represented as nonpublic, or that appears from the context or circumstances to be nonpublic, unless an appropriate nondisclosure agreement has been signed with the party offering the information. You should contact the Compliance Officer to coordinate the appropriate execution of nondisclosure agreements on behalf of the Company.

Even after a nondisclosure agreement is in place, you should accept only the information that is necessary or appropriate to accomplish the purpose of receiving it, such as a decision on whether to proceed to negotiate a deal. If more detailed or extensive information is offered and it is not necessary or appropriate

for your immediate purposes, it should be refused. If any such information is inadvertently received, it should be transferred to the Compliance Officer for appropriate disposition.

Once the Company has received nonpublic information, you should use all reasonable efforts to:

- abide by the terms of the relevant nondisclosure agreement, including any obligations with respect to the return or destruction of the nonpublic information;
- limit the use of the nonpublic information to the purpose for which it was disclosed; and
- disseminate the nonpublic information only to those other Company employees, agents or contractors with a need to know the information to perform their jobs for the Company, as may be set forth in the relevant nondisclosure agreement.

5. Improperly Obtaining or Using Assets of Information. You may not unlawfully obtain or use the materials, products, intellectual property, proprietary or nonpublic information or other assets of anyone, including users, developers, business partners and competitors. You may not coerce or improperly induce past or present employees of other companies to disclose proprietary or nonpublic information of their former or other employers.

6. Free and Fair Competition. It is our policy to lawfully compete in the marketplace. Our commitment to fairness includes respecting the rights of our competitors to compete lawfully in the marketplace and abiding by all applicable laws in the course of competing.

Most countries have well-developed bodies of law designed to encourage and protect free and fair competition. These laws are broad and far-reaching and regulate the Company's relationships with third parties. Competition laws generally address the following areas: pricing practices (including predatory pricing, price fixing and price discrimination), discounting, terms of sale, credit terms, promotional allowances, secret rebates, exclusive dealerships or distributorships, product bundling, restrictions on carrying competing products, termination and many other practices.

Competition laws also govern, usually quite strictly, relationships between the Company and its competitors. Collusion among competitors is illegal, and the consequences of a violation are severe. You must not enter into an agreement or understanding, written or oral, express or implied, with any competitor concerning prices, discounts or other terms or conditions of sale; profits or profit margins; costs; allocation of product, users, markets or territories; limitations on production or supply; boycotts of third parties; or bids or the intent to bid, or even discuss or exchange information on these subjects.

The Company is committed to obeying both the letter and spirit of these laws, which are often referred to as antitrust, consumer protection, competition or unfair competition laws. Although the spirit of these laws is straightforward, their application to particular situations can be quite complex. To ensure that the Company complies fully with these laws, you should have a basic knowledge of them and should promptly involve the Compliance Officer when questionable situations arise.

## **K. COMPLIANCE WITH LAWS, RULES AND REGULATIONS**

All employees must respect and obey all laws when carrying out responsibilities on behalf of the Company and refrain from illegal conduct. In addition, special rules govern our business and other dealings with governments and government officials. Employees, agents and contractors of the Company should use all reasonable efforts to comply with all applicable laws and regulations governing contact and dealings with governments, government employees and public officials. If you deal with governments, government

employees or public officials, you should undertake to understand the special rules that apply. If you have any questions concerning government relations, you should contact the Compliance Officer.

Employees have an obligation to be knowledgeable about specific laws, rules and regulations that apply to their areas of responsibility. If a law conflicts with a policy in this Code, employees must comply with the law. For additional information about the Company's policy regarding working with government officials, please see the Global Anti-Corruption Policy, available on the Company's intranet.

Any questions as to the applicability of any law should be directed to the Compliance Officer. The following is a brief summary of certain topics about which employees should be aware:

1. Antitrust. Antitrust laws (or, as they are known in most of the world, "competition" laws) are designed to foster competitive markets and prohibit activities that unreasonably restrain trade. In general, actions taken in combination with another company that unreasonably reduce competition may violate antitrust laws. Certain types of agreements with competitors (including, but not limited to, agreements on prices and output) are always illegal and may result in criminal penalties such as prison terms for the individuals involved and large fines for the corporations involved. In addition, unilateral actions by a company with market power in the sale or purchase of a particular good or service may violate antitrust laws if those actions unfairly exclude competition. As a result of the numerous antitrust laws and enforcement regimes in various jurisdictions inside and outside the United States, at times it is possible that certain actions may simultaneously violate some jurisdictions' antitrust laws while not violating other jurisdictions' antitrust laws.

The Company is dedicated to complying with the numerous laws that govern competition. Any activity that undermines this commitment is unacceptable. The laws governing this area are complex, and employees should reach out to the Compliance Officer before taking any action that may implicate these laws whenever appropriate.

2. Health, Safety and Environment. The Company works to conduct its business activities and operations in a manner that promotes protection of people and the environment to the extent practicable. Employees are responsible for complying with all applicable laws, rules and regulations governing health, safety and the environment.

3. Fair Employment Practices. The Company strives to maintain a work environment in which all individuals are treated with respect and dignity. Every individual has the right to work in a professional atmosphere that promotes equal employment opportunities and where discriminatory practices, including harassment, are prohibited.

The Company requires each employee to treat all colleagues in a respectful manner and to forge working relationships that are uniformly free of bias, prejudice and harassment. The Company prohibits discrimination against or harassment of any team member on the basis of race, religion or religious creed (including religious dress and grooming practices), color, ethnic or national origin, sex (including pregnancy, childbirth, breastfeeding or related medical conditions), nationality, national origin, ancestry, immigration status or citizenship, age, physical or mental disability, medical condition (including genetic information or characteristics, or those of a family member), military service or veteran status, marital status or family care status, sexual orientation, family medical leave, gender (including gender identity, gender expression, transgender status or sexual stereotypes), political views or activity, status as a victim of domestic violence, sexual assault or stalking, or any other basis or classification protected by applicable federal, state or local law.

Any employee who is found to have discriminated against another employee is subject to discipline up to and including termination.

No individual will suffer any reprisals or retaliation for making complaints or reporting any incidents of discrimination or perceived discrimination, or for participating in any investigation of incidents of discrimination or perceived discrimination.

4. Government Contracts. You should use all reasonable efforts to comply with all relevant laws and regulations that apply to government contracting. You should refer any contract with any governmental entity to the Compliance Officer for review and approval.

5. Requests by Regulatory Authorities. You must cooperate with appropriate government inquiries and investigations in accordance with law. It is important, however, to protect the legal rights of the Company with respect to its nonpublic information. All government requests for Company information, documents or investigative interviews should be referred to the Compliance Officer. You should work with the Compliance Officer in responding to requests by regulatory authorities to ensure appropriate responses and to avoid inappropriate disclosure of attorney-client privileged materials, trade secret information or other nonpublic information. This policy should not be construed to prevent an employee from disclosing information to a government or law enforcement agency where the employee has reasonable cause to believe that the information discloses a violation of, or noncompliance with, a state or federal statute or regulation.

6. Foreign Corrupt Practices and Anti-Bribery Laws. You may not offer any payment or business amenity to a public official or a government employee if doing so could reasonably be construed as having any connection with the Company's business, even if it has a nominal value or no value at all. You should be aware that what may be permissible in dealings with commercial businesses may be deemed illegal and possibly criminal in dealings with the government. You should contact the Compliance Officer for guidance.

Whether you are located in the United States or abroad, you are also responsible for fully complying with the FCPA. The FCPA makes it illegal to offer, pay, promise to pay or authorize to pay any money, gift or other item of value to any foreign official, political party or candidate to assist the Company or another to obtain or retain business. All managers and supervisory personnel are expected to monitor continued compliance with the FCPA.

7. Insider Trading. You may not directly or indirectly—through, for example, significant others, family members or controlled entities—buy or sell stocks or other securities of the Company or any other publicly held companies, such as existing or potential licensees, collaborators and counterparties related to potential or current agreements, based on nonpublic information obtained from your work at the Company. In addition, you may not “tip” others by providing them nonpublic information under circumstances that suggest that you were trying to help them make an investment decision. These obligations are in addition to your obligations with respect to nonpublic information generally, as discussed above.

Under U.S. securities laws, it is unlawful for any person who has “material” nonpublic information about a company to trade in the stock or other securities of that company or to disclose such information to others who may trade. Material nonpublic information is information about a company that is not known to the general public and that a typical investor would consider important in making a decision to buy, sell or hold securities. Violations of U.S. securities laws may result in civil and criminal penalties, including disgorgement of profits, civil judgments, fines and jail sentences.

You should be aware that stock market surveillance techniques are becoming increasingly sophisticated, and the probability that U.S. federal or other regulatory authorities will detect and prosecute even small-level trading is significant. Insider trading rules are strictly enforced, even in instances when the financial transactions seem small.

If you have any questions at all regarding trading in the Company's securities, contact the Compliance Officer for guidance.

8. Anti-Money Laundering. The Company is committed to complying fully with all anti-money laundering laws. Money laundering generally involves conducting a transaction to conceal the illegal origins of funds or to facilitate illegal activity. The Company aims to conduct business only with reputable third parties involved in legitimate business activities using funds derived from legitimate sources. Employees should avoid engaging in any transaction that is structured in any way that could be viewed as concealing illegal conduct or the tainted nature of the proceeds or assets at issue in the transaction.

9. U.S. Economic Sanctions Compliance and Export Controls. The Company requires compliance with laws and regulations governing international trade in both the United States and in the countries where the Company conducts its business. The U.S. regulations are complex and apply both to exports from the United States and to re-exports of products from other countries when those products contain U.S.-origin components or technology. U.S. regulations also cover the release of source code or technology to a foreign national (someone who is not a U.S. citizen or lawful permanent resident, or "green card" holder) even when located in the United States – a "deemed" export. A number of countries maintain controls on the export of hardware, software and technology. Some of the strictest export controls are maintained by the United States against countries and certain identified individuals or entities that the U.S. government considers unfriendly or as supporting international terrorism. These controls include:

(i) restrictions on the export and reexport of products, services, software, information or technology that can occur via physical shipments, carrying by hand, electronic transmissions (e.g., emails, distribution of source code and software) and verbal communications (including, in some circumstances, oral presentations containing technology made to foreign nationals in the United States or access by foreign nationals to certain source code or technology);

(ii) trade and economic sanctions and embargoes that restrict activities including exports, monetary payments, travel and the provision of services to certain individuals (including individuals and entities included in, and owned or controlled by an individual or entity included in, the List of Specially Designated Nationals & Blocked Persons (SDN List), the Sectoral Sanctions Identifications (SSI) List or Foreign Sanctions Evaders List maintained by the Office of Foreign Assets Control of the U.S. Department of the Treasury or any other applicable list of sanctioned, embargoed, blocked, criminal or debarred persons maintained by any U.S. or non-U.S. government, the European Union, Interpol, the United Nations, the World Bank or any other public international organization relevant to Company business), companies and countries;

(iii) international boycotts not sanctioned by the U.S. government that prohibit business activity with a country, its nationals or targeted companies; and

(iv) imports of products that are subject to the importing country's customs laws and regulations, which apply regardless of the mode of transportation, including courier shipments and carrying by hand.

Employees must comply with all applicable trade controls and must not cause the Company to be in violation of those laws. If an employee becomes aware of any information suggesting that the Company

has or may in the future engage in a transaction that could violate applicable economic sanctions, they should report this information to the Compliance Officer immediately. In addition, please consult the Compliance Officer in relation to any proposed export of Company products or services.

10. Political Activities. The Company reserves the right to communicate its position on important issues to elected representatives and other government officials. It is the Company's policy to comply fully with all local, state, federal, foreign and other applicable laws, rules and regulations regarding political contributions. The Company's assets—including Company funds, employees' work time and Company premises and equipment—must not be used for, or be contributed to, political campaigns or political activities under any circumstances without prior written approval. The Company does not make contributions to political candidates or political parties except as permitted by applicable laws.

Employees engaging in political activity will do so as private citizens and not as representatives of the Company. An employee's personal lawful political contribution, or decision not to make a contribution, will not influence the employee's compensation, job security or opportunities for advancement.

11. Lobbying. You must obtain approval from the Compliance Officer for any work activity that requires lobbying communication with any member or employee of a legislative body or with any government official or employee in the formulation of legislation. Work activity covered by this policy includes meetings with legislators or members of their staffs or with senior executive branch officials on behalf of the Company. Preparation, research and other background activities that are done in support of such lobbying communication are also covered by this policy even if the communication ultimately is not made.

12. Immigration Laws. The United States and other countries impose restrictions on non-citizens visiting or working in the country. In many instances visas or work permits must be obtained from the government. You are responsible for complying with all applicable immigration laws. If you have any uncertainty concerning the requirements of the law, you should consult with the Compliance Officer before working in, or travelling to, a country of which you are not a citizen, or authorizing any person to do so.

## L. COMPLIANCE AND REPORTING

1. Distribution. All employees will receive a copy of this Code at the time they join the Company and will receive periodic updates. Agents and contractors should also be provided with a copy of the Code. The Code is also available at the Legal Department site on the Company's intranet.

2. Seeking Guidance. Employees are encouraged to seek guidance from their manager, the Compliance Officer or Human Resources when in doubt about the best course of action to take in a particular situation. In most instances, questions regarding this Code should be brought to the attention of the Compliance Officer.

3. Reporting Violations. If an employee knows of or suspects a violation of this Code, or of applicable laws and regulations (including complaints or concerns about accounting, internal accounting controls or auditing matters), or an employee has concerns about a situation that they believe does not reflect the Company's culture and values, the employee must report it immediately to their manager, the Compliance Officer or Human Resources. **An employee may also report concerns anonymously at via online web portal at <https://ir.roblox.com/governance/whistleblower>.**

If your concerns relate to accounting, internal controls or auditing matters, or if the Chief Executive Officer, the Chief Financial Officer or an executive officer is implicated in any violation or suspected violation, you may also contact the Audit Committee of the Board of Directors at 970 Park Place, San

Mateo, California 94403. If you wish to remain anonymous, send an anonymous letter addressed to the Chair of the Audit Committee of the Board of Directors at 970 Park Place, San Mateo, California 94403 or make a submission by calling the Company's anonymous whistleblower hotline as provided above.

If you make an anonymous report, please provide as much detail as possible, including copies of any documents that you believe may be relevant to the issue.

When reports are not made anonymously, reasonable efforts will be made to keep your identity confidential. In certain circumstances, however, your identity may become apparent during an investigation or may need to be disclosed (*e.g.*, in regulatory proceedings). Accordingly, it is not possible for the Company to give a blanket guarantee of confidentiality.

Reprisals, threats, retribution or retaliation against any person who has in good faith reported a violation or a suspected violation of law, this Code or other Company policies, or against any person who is assisting in any investigation or process with respect to such a violation, is prohibited.

4. Investigations. Reported violations will be promptly and thoroughly investigated. As a general matter, the Board will oversee investigations of potential violations by directors or executive officers, and the Board or its designated committee may designate others to conduct or manage investigations on its behalf and recommend disciplinary action. The Compliance Officer will oversee investigations of potential violations by other employees, and the Compliance Officer may designate others to conduct or manage investigations on their behalf and recommend disciplinary action. The Compliance Officer will periodically report Code violations and the corrective actions taken to the Board or its designated committee. The Board reserves the right to investigate violations and determine appropriate disciplinary action on its own and to designate others to do so in place of, or in addition to, the Compliance Officer.

It is imperative that the person reporting the violation not conduct an investigation on their own. Employees are expected to cooperate fully with any appropriately authorized investigation, whether internal or external, into reported violations. Employees should never withhold, tamper with or fail to communicate relevant information in connection with an appropriately authorized investigation.

In addition, employees are expected to maintain and safeguard the confidentiality of an investigation to the extent possible, except as otherwise provided below or by applicable law. Making false statements to or otherwise misleading internal or external auditors, investigators, legal counsel, Company representatives, regulators or other governmental entities may be grounds for immediate termination of employment or other relationship with the Company and also be a criminal act that can result in severe penalties.

5. Disciplinary Action. The Company will take appropriate action against any employee, agent or third party acting on behalf of the Company whose actions are found to violate the Code. Disciplinary actions may include, at the Company's sole discretion, oral or written reprimand, suspension or immediate termination of employment or business relationship, or any other disciplinary action or combination of disciplinary actions as deemed appropriate to the circumstances. A record of the disciplinary action will be retained in the employee's personnel file or the third party's diligence file.

In determining what disciplinary action is appropriate in a particular case, the Company will take into account all relevant information, including the nature and severity of the violation, any history of warnings and violations, whether the violation appears to have been intentional or inadvertent and whether the violator reported his or her own misconduct. The Company will strive to enforce the Code in a consistent

manner while accounting for all relevant information. An alleged violator may make a written request for reconsideration within 14 days of notification of the final disciplinary decision.

Where the Company has suffered a loss, it may pursue its remedies against the individuals or entities responsible. Certain violations of this Code may also be subject to civil or criminal prosecution by governmental authorities and others. Where laws have been violated, the Company will report violators to the appropriate authorities.

6. Disclosure. Nothing in this Code limits or prohibits employees from engaging for a lawful purpose in any “Protected Activity.” “Protected Activity” means filing a charge or complaint, or otherwise communicating, cooperating or participating, with any state, federal or other governmental agency, including the SEC, the Equal Employment Opportunity Commission and the National Labor Relations Board. Notwithstanding any other policies in this Code (or elsewhere), employees are not required to obtain authorization from the Company prior to disclosing information to, or communicating with, such agencies, nor are employees obligated to advise the Company as to any such disclosures or communications. Notwithstanding the foregoing, in making any such disclosures or communications, employees must take all reasonable precautions to prevent any unauthorized use or disclosure of any information that may constitute Company confidential information to any parties other than the relevant government agencies. “Protected Activity” does not include the disclosure of any Company attorney-client privileged communications; any such disclosure, without the Company’s written consent, violates Company policy.

#### **M. WAIVERS OF THIS CODE**

Except as otherwise provided in the Code, the Board or its designated committee must review and approve any matters requiring special permission under the Code for a member of the Board or an executive officer. Except as otherwise provided in the Code, the Compliance Officer must review and approve any matters requiring special permission under the Code for any other employee, agent or contractor.

Any waiver of any provision of this Code for a member of the Board or an executive officer must be approved in writing by the Board or its designated committee and promptly disclosed to stockholders, along with the reasons for the waiver, to the extent required by law or regulation. Such waiver will be disclosed in a timely manner in compliance with SEC regulations.

Any waiver of any provision of this Code with respect to any other employee, agent or contractor must be approved in writing by the Compliance Officer.

Copies of approvals and waivers will be retained by the Company.

#### **N. AMENDMENT**

The Company reserves the right to amend this Code at any time, for any reason, subject to applicable laws, rules and regulations.

#### **K. ACKNOWLEDGMENT**

All new employees must sign an acknowledgment form confirming that they have read this Code and that they understand and agree to comply with its provisions. Signed acknowledgment forms will be kept in employee personnel files. Failure to read this Code or to sign an acknowledgment form does not excuse any person from the terms of this Code.

**ACKNOWLEDGMENT  
CODE OF BUSINESS CONDUCT AND ETHICS**

- I acknowledge that I have received and read the Company's Code of Business Conduct and Ethics.
- I acknowledge that I understand the standards, policies and procedures contained in the Code of Business Conduct and Ethics and understand that there may be additional standards, policies, procedures and laws relevant to my position.
- I certify that I have complied with the Code of Business Conduct and Ethics
- I agree to continue to comply with the Code of Business Conduct and Ethics.
- I acknowledge that if I have questions concerning the meaning or application of the Code of Business Conduct and Ethics, any Company policies or the legal or regulatory requirements applicable to my position, it is my responsibility to seek guidance from my manager, the Compliance Officer or Human Resources.
- I acknowledge that neither this Acknowledgment nor the Code of Business Conduct and Ethics is meant to vary or supersede the regular terms and conditions of my employment by the Company or to constitute an employment contract. Employment at-will may be terminated with or without cause and with or without notice at any time by the employee or the Company. Nothing in this Code shall limit the right to terminate employment at-will.

Please review, sign and return this form to Human Resources.

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*(print name)*

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*(signature)*

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*(date)*