

**Notice to Health FSA and Dependent Care FSA Participants
Prepared for Roku, Inc. Welfare Benefit Plan Participants
Effective January 1, 2020**

Health and Dependent Care FSA Mid-Year Election Changes During 2020

From January 1, 2020 to – December 31, 2020, as a result of the COVID-19 crisis, you have the ability to make a prospective election change for the pre-tax Health Care Flexible Spending Account and Dependent Care Flexible Spending Account plans regardless of a qualifying life event or status change that would otherwise normally allow you to change your election mid-year. Any election change must be made prospectively, and cannot reduce or revoke your election to an amount less than that which has already been reimbursed year-to-date. This change is only applicable to the 2020 calendar year.

This notice also serves as a Summary of Material Modifications (“Summary”) as it relates to the Health Care FSA. You should take the time to read this Summary carefully and keep it with the Summary Plan Description document that was previously provided to you. If you need another copy of the Summary Plan Description or if you have any questions regarding these changes to the Plan, please contact the HR Specialist during normal business hours at 150 Winchester Circle, Los Gatos, CA, 95032, telephone number (408) 915-0980 or visit our website at roku.mybenefits.life.