

**ZYNGA INC.**  
**RECONCILIATION OF GAAP TO NON-GAAP COSTS AND EXPENSES**  
(In millions, unaudited)

**Three Months Ended March 31, 2022**

	GAAP measure	Amortization of intangible assets from acquisitions	Contingent consideration adjustments	Acquisition related expenses	Gain (loss) on legal settlements and related legal expense	Expenses incurred from vacated lease	Stock-based compensation expense	Non-GAAP measure
Cost of revenue	252.2	(66.1)	—	—	—	—	(0.7)	185.4
Operating expenses								
Research and development	112.4	—	13.7	(1.3)	—	—	(31.0)	93.8
Sales and marketing	251.1	—	—	(0.1)	—	—	(4.8)	246.2
General and administrative	60.5	—	—	(11.1)	(12.0)	(4.9)	(8.5)	24.0
Total operating expenses	424.0	—	13.7	(12.5)	(12.0)	(4.9)	(44.3)	364.0
Total costs and expenses	\$ 676.2	\$ (66.1)	\$ 13.7	\$ (12.5)	\$ (12.0)	\$ (4.9)	\$ (45.0)	\$ 549.4

**Three Months Ended March 31, 2021**

	<b>GAAP</b> measure	Amortization of intangible assets from acquisitions	Contingent consideration adjustments	Acquisition related expenses	Gain (loss) on legal settlements and related legal expense	Expenses incurred from vacated lease	Stock-based compensation expense	<b>Non-GAAP</b> measure
Cost of revenue	260.7	(52.8)	—	—	—	—	(0.6)	207.3
Operating expenses								
Research and development	140.7	—	(33.4)	—	—	—	(24.3)	83.0
Sales and marketing	248.7	—	—	—	—	—	(3.9)	244.8
General and administrative	35.7	—	—	(1.5)	—	—	(8.4)	25.8
Total operating expenses	425.1	—	(33.4)	(1.5)	—	—	(36.6)	353.6
Total costs and expenses	<u>\$ 685.8</u>	<u>\$ (52.8)</u>	<u>\$ (33.4)</u>	<u>\$ (1.5)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (37.2)</u>	<u>\$ 560.9</u>