

## North Macedonia - Tax Guide

### SuperShare Plan

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#### 1. Introduction

The following is a summary of the tax treatment of an award made to you by Aristocrat Leisure Limited under the SuperShare Plan (the "Plan"). This summary assumes that you have been resident in North Macedonia during the lifecycle of the award.

The tax treatment as explained herein is intended as a guide only. It is limited to a general description of the national tax laws, and is not intended to address city, regional, or other local tax laws that may be applicable to you. It may not apply to your particular tax or financial situation, and we are not in a position to assure you of any particular tax result. Therefore, we recommend that you consult with your own independent tax advisor regularly to determine the consequences of taking or not taking any action concerning your shares, and to determine how the tax or other laws in North Macedonia apply to your specific situation. This information was last reviewed in August, 2024.

#### 2. Overview

<b>Award of Matching Shares</b>	<ul style="list-style-type: none"> <li>• An award is a promise to receive Aristocrat Leisure Limited shares in the future.</li> <li>• You are <b>not subject to taxation on equity</b> at this point.</li> </ul>
<b>Vesting of Matching Shares</b>	<ul style="list-style-type: none"> <li>• You are <b>not subject to taxation on equity</b> at this point.</li> <li>• You are <b>responsible for reporting the income</b>.</li> </ul>
<b>Sale of shares</b>	<ul style="list-style-type: none"> <li>• You are <b>not subject to taxation on equity</b> at this point.</li> </ul>

#### 3. Tax Treatment

	Award of Matching Shares	Vesting of Matching Shares	Sale of shares
<b>Income tax / Capital gains tax</b>	No	Income tax payable at a flat rate of 10%.	No
<b>Employee social tax</b>	No	No	No
<b>Employer's social tax</b>	No	No	No
<b>Income tax withholding</b>	No	No	No
<b>Employee tax reporting</b>	No	Yes	No
<b>Employer tax reporting</b>	No	No	No

**Income Tax** - The rates set out in this guide are marginal rates. In the event that you are required to pay income tax on the value of your award, the amount of income tax you pay will depend on your marginal tax rate. Generally, the more you earn, the higher your marginal income tax rate.

#### 4. Will I pay tax when I am granted an award under the Plan?

You will not have to pay any tax at the time you are granted an award under the Plan.

#### 5. Will I pay tax when I receive my Matching Shares?

##### Income Taxes

When your award vests, income tax will be triggered on the market value of the Matching Shares at the time of vesting at a flat rate of 10%.

##### Social Taxes

You will not be required to pay any social taxes.

##### Payment Method

The local company will not withhold income tax on the award and it will be your duty to report and pay income tax due under the Plan in your tax return.

#### 6. How will any benefits under the Plan be reported?

##### Purchased Shares:

**You** will not need to report the purchase of the shares.

##### Matching Shares:

**You** will need to report:

- Any income tax due on vesting of the shares to the tax authorities in the annual tax return.

#### 7. Will I have to pay any tax on any dividends paid on the shares?

A dividend is a right to participate in the company's profits, at the discretion of the board of directors.

Any dividends you receive will be taxed at a rate of 10%.

#### 8. Will I pay any tax when I sell my shares?

You will not have to pay any tax on the sale of the shares.

#### 9. Additional Information

##### **Foreign asset reporting**

Generally, investing in and holding foreign securities is permitted; however, there is a requirement for residents to trade in foreign securities either through a local authorized participant in the securities market or through an

authorized participant on a foreign stock exchange or an organized securities market. Such broker is required to submit reports to the National Bank of the Republic of North Macedonia (“NBRNM”) on all the investments of residents in securities abroad, as well as any changes in these investments, including their disposal . Where a foreign broker dealer is used, the employee is responsible for completing the registration. Reports are filed electronically with the NBRNM and are due 20 days following the end of the month of grant and thereafter 20 days after the end of a month in which any transaction in the shares occurs.

## 10. Sample tax calculation

The following is an example of the tax implications upon vesting of shares and subsequent sale of shares under the Plan. This example assumes:

- You were in North Macedonia the whole time from grant to vest of the SuperShare Plan award.
- An income tax rate of 10%.
- Tax calculation is based on the currency in which the shares are traded and any subsequent currency conversion has not been applied.

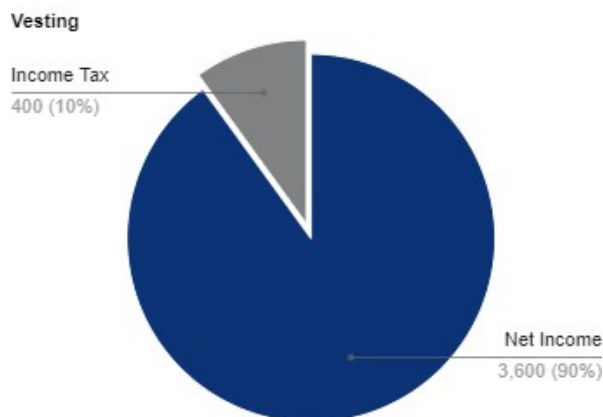
### Tax implications

#### Award

No taxes due.

#### Vesting

Number of Matching Shares Vested	100
Fair Market Value (FMV) of the Matching Shares on Vesting	AUD 40
Taxable Income (100 x AUD 40)	<b>AUD 4,000</b>
<b><u>Income Tax Payable by you (AUD 4,000 x 10%)</u></b>	<b><u>AUD 400</u></b>
Net Income (AUD 4,000 - AUD 400)	<b>AUD 3,600</b>



#### Sale

No Taxes Due.

*\* Please note the above is for information purposes only. Transaction fees may also apply and are not included.*

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